MYSORE IRRIGATION (LEVY OF BETTERMENT CONTRIBUTION AND WATER RATE) (AMENDMENT) BILL, 1966.

Introduction

SRI S. NIJALINGAPPA (Chief Minister). Sir, I beg to introduce‡ the Mysore Irrigation (Levy of Betterment Contribution and Water Rate) (Amendment) Bill, 1966.

MR. SPEAKER.—The Mysore Irrigation (Levy of Betterment Contribution and Water Rate) Amendment) Bill, 1966, is introduced.

MYSORE URBAN LAND TAX BILL, 1966

Motion to consider—(contd.)

MR. SPEAKER.—I suppose now Sri Annarao Ganamukhi will kindly confine to the precise point. The consideration of the *intra vires* or the *ultra vires* is a point that he can touch and not ask the House to sit in judgement and vote upon. So, he can cover the other points.

†SRI ANNARAO GANAMUKHI (Afzalpur).—Sir, yesterday, I was submitting to this House that a parallel tax is being imposed by the Government on land and buildings which have already been taxed by the local bodies or local authorities in the State. You may be knowing that after detail enquiry, a Report by the Taxation Enquiry Commission has been published in three Volumes. In that, they have said that after hearing the representatives of the Local bodies, which in effect say that the Constitution should be amended and in the list entries should be earmarked or allowed so that the taxation items may be taken out of the State list and a separate list may be created in the Constitution itself. This they said, that it should be left to the good sense of the State Government and they have also said in their Report:

> "We must concede that the tendency itself is one, which, if unchecked is likely to retard the growth of a proper system of local taxation, feeling that all the relevant taxes are on the State list and no local tax is saved from the parallel levy."

In the end, they say:

> "We agree that it is both desirable and necessary that certain taxes should in effect be reserved for Local bodies."

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‡ Introduced on the recommendation of the Governor.

This is the strong recommendation they have made: they say " We very strongly recommended to the State Governments that the tax laws that we indicate should be allowed to be developed only by local bodies." They have mentioned about 6 taxes which I have already mentioned. In addition, they have added 2 taxes, one theatre tax and the other duty on transfer of property. So in all 8 taxes have to de developed only by local bodies and not the State Governments. An expert body was set up by the Central Government to go into this and after hearing the representations not only of the State Governments but also of the local bodies they have made good recommendations. Brushing aside all those recommendations our State Government are launching upon a programme of imposing parallel taxes. I know not what other taxes they will transgress on. If such encroachments are allowed to go on unchecked then I think the local bodies will be reduced to a nullity because without finance the local bodies cannot function effectively in our country.

These recommendations of this expert body were placed before Parliament also. Therefore, I hope the local bodies should be allowed to keep these taxes to themselves because nowhere in the world this tax on lands and buildings is adopted by the State Government, but it is purely left to the local bodies except in India and that also only 4 States. Perhaps Madras has tapped it. When this spending spree of the Government began to increase all these sources of taxes are being tapped. I want to know whether Government are not getting their share from the Central Government's sources. They are getting their share from income tax, estate duty, excise duty. From various other taxes they are getting their share and in addition they have got their own independent taxes. In spite of all that if they go on encroaching upon a few taxes which are left to the local bodies, then I do not know how the local bodies can be allowed to work without finances. Therefore I would urge upon Government to withdraw this Bill because it will hurt the finances of the local bodies.

As I have already stated, lands and buildings should not be touched by this tax because lands and buildings have been subjected to tax by various bodies. The municipalities have subjected the lands and buildings to property tax. Then the Central Government are imposing wealth tax on the income from lands and buildings. Income tax also is being imposed upon the income from such buildings. Now this new tax is urban land tax on the buildings and lands. All these taxes have to be met not from the income of the land but from the income of the buildings itself, whatever term you may use. If the land is not put to any use, because the building is constructed upon the land, so the income of the building is appropriated towards this tax. Therefore, I submit that buildings should not be subjected to so many taxes.

Then, Sir, every taxation measure has got some exemption or the other. Under the buildings Tax Act there is a provision to exempt the first 1000 sq. ft. from the levy of the tax, but under this Bill even a

(SRI ANNA RAO GANAMUKHI)

poor man having a small hut of 10'x10' will also be subjected to this tax. Is it correct on the part of Government to subject a hut also to this land tax ?

Then the question is in what manner is the tax to be imposed. I should say there are two kinds of taxes, one the proportional and the other progressive. The Government have resorted to this proportional method. According to the proportion of the property the tax is to be levied. I would like to state that after giving some exemption, the progressive scale should be adopted if at all this tax is to become law because in all countries where some socialism or the other obtains, progressive taxes are being levied and not the proportional tax or tax on a flat rate. This is against the principle of proportion also. Therefore, I would say that the provisions of this Bill require drastic amendments and it must go to a Select Committee so that the Select Committee could give its best thought and see whether the statute is against the Constitution or is in consonance with financial principles. I do not know also whether the Government have thought over the impact which it will have on the buildings of smaller income people.

Coming to the manner in which this tax is going to be imposed, I should like to say that unless land is considered to be capital this tax cannot be levied. If it produces some income then we say that it is capital, but if it is used for residential purposes then it is called consumer goods and then we cannot say that it is capital because it does not produce any income. So all buildings which are serving the purpose of residence should not be taxed at all. On this reasoning, I think Madras has given some exemption or the other. Though it has not gone the whole hog, at least it has gone a few steps further and given some exemptions. Perhaps our Minister also has not had time to consider this because it seems that this measure was introduced all of a sudden. It is a very healthy principle that in taxation measures the State must not go to the extent of destroying the property itself by the harshness of the measure because if the measure goes to the court the court will not see whether the measure is harsh or not, whether it will destroy the porperty or not. But we as the representatives of the people have to see whether this will be harsh because this is a permanent measure unlike the building tax which is to be levied only once. This is like the land revenue and even though it is proposed for 10 years it is bound to be continued thereafter.

2-30 P.M.

It means in effect that on the one hand the local bodies want to increase their resources by increasing the property tax every 5 years and you will go on revising this tax every 10 years.

SRI R. M. PATIL (Minister for Development, Panchayati Raj and Co-operation).—The tax is already there. The Municipal Act of 1964

provides for such a clause. Similarly, in the Bombay Municipal Corporation Act also there is an amended section.

Sri ANNA RAO GANAMUKHI.—That income is to go to the Municipal Corporation. What is being done is that Municipal Corporation Act is being amended and the State wants to arrogate to itself all the income. I should say that by and large this tax should be left to the local bodies.

The various provisions in this Bill are also not happily worded. Under section 5 zones and sub-zones are going to be created. Factories, Flour mills, industrial courses, buildings for commercial purposes, residential buildings will all come together because our municipal areas are not so planned as to allot separate area for industrial purposes, for commercial purposes and so on. It is so inter-mixed that if one were to form a zone, or a sub-zone, all these areas are bound to be clubbed together. In that case article 14 of the Constitution will come into operation and there will be unequal treatment for similar property.

Sri R. M. PATIL.—I wish to draw the attention of the Hon'ble member to clause 6 (2) which deals with the determination of the average market value and not the market value.

Sri ANNA RAO GANAMUKHI.—This averaging is a very peculiar thing. I am reminded of the story wherein a man wanted to cross a river by taking the average depth of it and he was drowned. This averaging business is not welcome at all. It affects everybody.

You have taken the capitalised value as the basis for imposition of the tax. That is not a very satisfactory basis because in every country capital is not taxed. The asset is not taxed; only the income from it is taxed. If you see the Madras and Punjab Acts, the tax is based upon the annual rental value of the building.

Sri R. M. PATIL.—This is mainly based on the Madras Urban Land Tax Act.

Sri ANNA RAO GANAMUKHI.—If it is capitalised value, then it is wholely unscientific. I have not gone through the Madras Act, but I do not know whether that basis is correct. Everywhere in the world the experts say that assets should not be taxed at all. The imposition of a tax on the income from the asset is a reasonable proposition. Here I do not know why this capitalised value is taken as the basis for imposing this tax.

Sri R. M. PATIL.—It is the opinion of the experts that the proposed low rate of urban land tax will definitely be more scientific than any other system that now exists in the country.

Sri ANNA RAO GANAMUKHI.—I controvert that and say definitely that no book on public finance will support that proposition. I do not know who that expert is.

Sri R. M. PATIL.—The experts never agree.

Sri ANNA RAO GANAMUKHI.—Even classification is based on wholely unscientific basis.

A tribunal is proposed under section 12 and this tribunal can go into the determination of the average market value. It is provided that any person aggrieved can prefer an appeal to the Tribunal. How can one person be aggrieved ? All the persons in a zone will be aggrieved. I do not know how the average value conception has come up here. If this legislation is passed, it will be attacked on this ground and other grounds in the court.

The Hon'ble Minister in-charge of this Bill is an able Lawyer and knows the intricacies of the law. Perhaps he has not found time to go through all these intricacies. Without looking into these he has brought this Bill. Section 30 deals with the delegation of powers to the State Government. It is against the Constitution. Legislature cannot itself delegate its powers to the executive because the executive cannot legislate unless definite principles are laid down by the legislature. Therefore, unless you provide some principles it cannot be exercised. So, some principles may be provided so that at the time of rule making, the Government may frame good rules in conformity with the law. If you want to take the power of issuing notifications, exemption and reducing the tax, I think, such provision cannot be upheld constitutionally. If the Bill cannot be withdrawn, at least this Bill may be referred to a Select Committee.

ಶ್ರೀ ಸಿ. ಆರ್. ರಂಗೇಗೌಡ (ಮಾಗಡಿ).—ಪೂಜ್ಯ ಸಭಾಪತಿಯವರೇ, ಸರ್ಕಾರದವರು ನಮ್ಮ ಮುಂದಿಟ್ಟಿರುವ ಮೈಸೂರು ಅರ್ಬನ್ ಲೇಂಡ್ ಟ್ಯಾಕ್ಸ್ ಬಿಲ್ಲನ್ನು ಸ್ವಾಗತಿಸುತ್ತಾ ಕೆಲವು ವಿಷಯಗಳನ್ನು ತಮ್ಮ ಮೂಲಕ ಸರ್ಕಾರದ ಗಮನಕ್ಕೆ ತರಲು ಇಷ್ಟಪಡುತ್ತೇನೆ. ಸರ್ಕಾರದವರು ಹಿಂದೆ ಲೇಂಡ್ ರೆವಿನ್ಯೂ ರಿವಿಜನ್ ಸೆಟ್ಲ್‌ಮೆಂಟ್ ವರದಿಯನ್ನು ನಮ್ಮ ಮುಂದೆ ಇಟ್ಟಾಗ, ನಾನಾದರೂ ಒತ್ತಾಯ ಮಾಡಿದೆ ; ಸರ್ಕಾರದವರು ಪಟ್ಟಣಗಳಲ್ಲಿ 20-30 ವರ್ಷಗಳ ಹಿಂದೆ ಕಟ್ಟಿದ ಮನೆಗಳಿಗೆ ಮೊದಲು 20-30 ರೂಪಾಯಿ ಬಾಡಿಗೆ ಇದ್ದು ಈಗ ಸದರಿ ಮನೆಗಳಿಗೆ ಯಾವ ಬಂಡವಾಳವೂ ಹಾಕದೆ ಯಾರು 200-300 ರೂಪಾಯಿ ಬಾಡಿಗೆ ತೆಗೆದುಕೊಳ್ಳುತ್ತಾರೋ, ಅಂತಹವರ ಮೇಲೆ ತೆರಿಗೆ ಹಾಕದೆ, ಇಂದು ಆಕಾಶಧ ಮಳೆ ಭೂಮಿ ಬೆಳೆ ನಂಬಿ, ಇದ್ದಂತಹ ಬಡ ರೈತನ ಮೇಲೆ ತೆರಿಗೆ ಹಾಕುತ್ತೀರಿ ಎಂದು ರಿವಿಜನ್ ಸೆಟ್ಲ್‌ಮೆಂಟ್ ಮೇಲೆ ಮಾತನಾಡುವಾಗ ಹೇಳಿದೆ. ಈ ಸಂದರ್ಭದಲ್ಲಿ ಮಾನ್ಯ ರೆವಿನ್ಯೂ ಸಚಿವರು ಪಟ್ಟಣದಲ್ಲಿರುವವರ ಮೇಲೆ ಕೂಡಾ ಬಿಲ್ಡಿಂಗ್ಸ್ ಟ್ಯಾಕ್ಸ್ ಹಾಕುತ್ತೇವೆ ಎಂದು ಹೇಳಿದರು. ಈಗಲಾದರೂ ನಮ್ಮ ಮುಂದಿರುವ ಅರ್ಬನ್ ಟ್ಯಾಕ್ಸ್ ಬಿಲ್ ಏನಿದೆ, ಅದನ್ನೇ ಅಳವಡಿಸಿಕೊಂಡಿದ್ದಾರೆಂದು ನಾನಾದರೂ ಭಾವಿಸುತ್ತೇನೆ. ಈ ಅರ್ಬನ್ ಟ್ಯಾಕ್ಸ್ ಬಗ್ಗೆ ಅನೇಕ ಸಂಘ ಸಂಸ್ಥೆಗಳು ಮತ್ತು ಕಾರ್ಪೊರೇಷನ್ ಪ್ರತಿಭಟನೆ ಸಲ್ಲಿಸಿ ಸರ್ಕಾರಕ್ಕೆ ಮನವಿಯನ್ನು ಸಲ್ಲಿಸಿದ್ದಾರೆ ಎಂದು ನಾನಾದರೂ ತಿಳಿದುಕೊಂಡಿದ್ದೇನೆ. ಒಂದು ಅರ್ಜಿ ನಮಗೆಲ್ಲರಿಗೂ ಸರ್ಕ್ಯುಲೇಶನಿಗೆ ಬಂದಿದೆ. ನಮ್ಮ ಮಾನ್ಯ ಸ್ನೇಹಿತರು ಈ ಸಭೆಯಲ್ಲಿ ಅರ್ಬನ್ ಲೇಂಡ್ ಟ್ಯಾಕ್ಸ್ ಬಗ್ಗೆ ಮಾತನಾಡಿದ್ದಾರೆ. ದೇಶದ ಯಾವ ಭಾಗದಲ್ಲಿಯೋ ಆಗುವ ಅಭಿವೃದ್ಧಿ ಕಾರ್ಯಗಳಿಗೆ, ಪಟ್ಟಣಗಳಲ್ಲಿ ಲ್ಯಾಂಡ್ ಟ್ಯಾಕ್ಸ್ ಹಾಕಿ ಹಣವನ್ನು ವಿನಿಯೋಗಿಸುತ್ತಾರೆ, ಅದನ್ನು ಹಾಗೆ ಮಾಡದೆ, ಪಟ್ಟಣಗಳ ಅಭಿವೃದ್ಧಿಗೋಸ್ಕರವೇ ಮೀಸಲಾಗಿರಿಸಬೇಕು ಎಂದು ಹೇಳಿದರು. ನಾನಾದರೂ ಹೇಳುತ್ತೇನೆ, ಅಂತಹ ಮಲತಾಯಿ ಧೋರಣೆ ಅನುಸರಿಸದೆ ಇರಲಿ ಎಂದು. ಏಕೆಂದರೆ, ಹಳ್ಳಿಯಿಂದ ದಿಲ್ಲ ಎಂದು ನಾನಾದರೂ ಭಾವಿಸಿದ್ದೇನೆ. ಆದ್ದರಿಂದ ಪಟ್ಟಣ ಸಂಪದ್ಭರಿತವಾಗಬೇಕಾದರೆ, ಗ್ರಾಮಾಂತರ ಪ್ರದೇಶಗಳು ಸಂಪದ್ಭರಿತವಾಗಬೇಕು. ಪಟ್ಟಣಗಳಲ್ಲಿರುವ ಕಾರ್ಖಾನೆಗಳಿಗೆ ಕಚ್ಚಾ ಮಾಲುಗಳು ಗ್ರಾಮಾಂತರ ಪ್ರದೇಶಗಳಿಂದ ಬರಬೇಕು, ಆಹಾರ ಧಾನ್ಯಗಳು ಗ್ರಾಮಾಂತರ ಪ್ರದೇಶಗಳಿಂದ ಬರಬೇಕು. ಹಣ್ಣು ತರಕಾರಿ, ಮತ್ತು ನಾವು ತಿನ್ನುವಂತಹ ಪ್ರತಿಯೊಂದು ವಸ್ತುವು ಕೂಡಾ ಗ್ರಾಮಾಂತರ ಪ್ರದೇಶದಿಂದ ಬರಬೇಕು. ಅದಕ್ಕೋಸ್ಕರ ಗ್ರಾಮಾಂತರ ಪ್ರದೇಶ

ಗಳು ಅಭಿವೃದ್ಧಿಯಾಗಬೇಕು. ಅಭಿವೃದ್ಧಿಯಾಗಬೇಕಾದರೆ ಹಣ ಬೇಕು. ಆ ಹಣವು ಎಲ್ಲಿಂದ ಬರಬೇಕೆಂದು ನಾವು ಯೋಚನೆ ಮಾಡಬೇಕಾಗಿದೆ. ಒಂದು ವೇಳೆ ಆಹಾರ ಧಾನ್ಯಗಳನ್ನು ಯಂತ್ರಗಳ ಮುಖಾಂತರ ಹೆಚ್ಚಿಗೆ ಮಾಡಿದ್ದರೆ ಇಂದು ನಮ್ಮ ಮುಂದೆ ಉದ್ಭವಿಸಿದ್ದಂತಹ ಆಹಾರದ ಈ ಜಟಿಲ ಸಮಸ್ಯೆ ಉದ್ಭವಿಸುತ್ತಾ ಇರಲಿಲ್ಲ. ಆದ್ದರಿಂದ ಈ ಗ್ರಾಮಾಂತರ ಪ್ರದೇಶಗಳಲ್ಲಿ ಅಭಿವೃದ್ಧಿ ಕಾರ್ಯಗಳಿಗೋಸ್ಕರ ಬೇಕಾದಷ್ಟು ಹಣವನ್ನು ಒದಗಿಸಬೇಕೆಂದು ನಾನಾದರೂ ಹೇಳುತ್ತೇನೆ. ಹಾಗೆ ಈ ಗ್ರಾಮಾಂತರ ಪ್ರದೇಶಗಳಲ್ಲಿ ಅಭಿವೃದ್ಧಿ ಕಾರ್ಯಗಳನ್ನು ಮಾಡುವಾಗ ಅಲ್ಲಿರುವಂತಹ ಜನರಿಗೆ ವಿದ್ಯಾಭ್ಯಾಸದ ಸೌಲಭ್ಯ, ಆಸ್ಪತ್ರೆ, ರಸ್ತೆ, ಸಾರಿಗೆಗಳು ಮುಂತಾದ ಸೌಲಭ್ಯಗಳನ್ನು ಕೊಡಬೇಕು. ಗ್ರಾಮಾಂತರ ಪ್ರದೇಶಗಳಲ್ಲಿರುವ ಜನರು ಪಟ್ಟಣಗಳಲ್ಲಿರುವ ಜನರಂತೆ ನಾಗರಿಕರಾಗಿ ಬೆಳೆಯಬೇಕು ಎನ್ನುವ ಒಂದು ದೃಷ್ಟಿಯಿಂದ ನಾವು ನೋಡಬೇಕು. ಉದಾಹರಣೆಗೆ ಒಂದು ವಿಷಯ ಹೇಳುತ್ತೇನೆ. ಮಾಗಡಿ ತಾಲ್ಲೂಕಿನಲ್ಲಿ ತಿಪ್ಪಗೊಂಡನಹಳ್ಳಿಯಲ್ಲಿ ಒಂದು ಜಲಾಶಯ ಇದೆ. ಅದರ ನೀರನ್ನು ಬೆಂಗಳೂರಿನ ಜನರಿಗೆ ಕುಡಿಯಲು ಉಪಯೋಗಿಸುವುದಕ್ಕೆ ಕೊಟ್ಟಿದ್ದಾರೆ. ಅದರ ಮೇಲ್ದಂಡೆ ಏನಿದೆ, ಆ ಮೇಲ್ದಂಡೆಯಲ್ಲಿ ಪಿಕ್‌ಅಪ್ ಮಾಡುವುದಕ್ಕೆ ಅವಕಾಶ ಇಲ್ಲ. ಹಾಗೆ ಮಾಡಿದರೆ ಬೆಂಗಳೂರಿನ ಜನರಿಗೆ ಕುಡಿಯುವ ನೀರು ಹೋದಂತಾಗುತ್ತದೆ ಎಂದು ಅದಕ್ಕೆ ಜನರ ಬೊಬ್ಬೆ ಇದೆ. ಇಂತಹ ಪರಿಸ್ಥಿತಿ ಇರುವಾಗ ಅಧಿಕ ಆಹಾರ ಉತ್ಪಾದನೆ ಮಾಡುವುದಕ್ಕೋಸ್ಕರ, ಯಾವ ವಿಧವಾದ ಅಭಿವೃದ್ಧಿ ಕಾರ್ಯಗಳನ್ನು ನಾವು ಕೈಗೊಳ್ಳಬೇಕೆಂಬುದನ್ನು ನಾವು ಇಲ್ಲಿ ಯೋಚಿಸಬೇಕಾಗಿದೆ. ಈಗ ಮಾಗಡಿ ತಾಲ್ಲೂಕಿನಲ್ಲಿರುವ ತಿಪ್ಪಗೊಂಡನಹಳ್ಳಿ ಜಲಾಶಯ ಕಟ್ಟಿ ಬೆಂಗಳೂರಿಗೆ ನೀರು ಉಪಯೋಗಿಸುತ್ತಿರುವಾಗ, ಮೇಲ್ದಂಡೆಯಲ್ಲಿ ನೀರಾವರಿ ಜಲಾಶಯ ಕಟ್ಟಕೂಡದೆಂದು ಬ್ಯಾನ್ ಏನು ಇದೆ, ಅದರಿಂದಾಗಿ ಜನರಿಗೆ ಆಹಾರ ಉತ್ಪನ್ನ ಮಾಡಬೇಕಾದರೆ, ಸಾಗುವಳಿ ಮಾಡಬೇಕಾದರೆ, ಬಹಳ ಕಷ್ಟವಾಗುತ್ತದೆ. ಅವರಿಗೆ ಸಾಗುವಳಿಗೆ ನೀರು ಬೇಕು, ವಿದ್ಯುಚ್ಛಕ್ತಿ ಬೇಕು, ಪಂಪು ಸೆಟ್ಟುಗಳು ಬೇಕು, ಅದಕ್ಕೆ ಹಣ ಎಲ್ಲಿಂದ ಬರಬೇಕು ಎಂಬುದನ್ನೆಲ್ಲಾ ನಾನು ಈಗ ಇಲ್ಲಿ ಪ್ರಶ್ನಿಸಬೇಕಾಗುತ್ತದೆ. ಪಟ್ಟಣಗಳಲ್ಲಿ ಈ ರೀತಿಯ ಲ್ಯಾಂಡ್ ಟ್ಯಾಕ್ಸನ್ನು ವಸೂಲಿ ಮಾಡಿ, ಆ ಹಣವನ್ನು ಪಟ್ಟಣಗಳಿಗೇನೇ ಮೀಸಲಾಗಿಡದೆ, ಗ್ರಾಮಾಂತರ ಪ್ರದೇಶಗಳ ಅಭಿವೃದ್ಧಿ ಕಾರ್ಯಗಳಿಗೂ ವಿನಿಯೋಗಿಸಬೇಕೆಂಬುದನ್ನು ಅವರು ಯೋಚನೆ ಮಾಡಬೇಕಾಗಿದೆ. ಏಕೆಂದರೆ ಪಟ್ಟಣದ ಜನರು ವಿದ್ಯಾವಂತರಾಗಿದ್ದಾರೆ, ಬುದ್ಧಿವಂತರಾಗಿದ್ದಾರೆ. ಆದರೆ ಗ್ರಾಮಾಂತರ ಪ್ರದೇಶದಲ್ಲಿರುವ ರೈತರು ಬೆಳಿಗ್ಗೆಯಿಂದ ಸಾಯಂಕಾಲದ ತನಕ ತನ್ನ ಸಮಯವನ್ನು ದುಡಿಮೆಯಲ್ಲಿಯೇ ಕಳೆಯುತ್ತಾನೆ. ಅವನಿಗೆ ಅಭಿವೃದ್ಧಿ ಕಾರ್ಯಗಳಲ್ಲಿ ತೊಡಗಲು ಅವಕಾಶವೇ ಇಲ್ಲದಂತಾಗುತ್ತದೆ. ಆತನು ತನ್ನ ಜಮೀನಿನಲ್ಲಿ ಇರುತ್ತಾನೆ. ಅವನು ಒಗ್ಗಟ್ಟಾಗಿ, ಅವನಿಗೆ ಏನೇನು ಅಡ್ಡಿ ಆತಂಕಗಳು ಬರುತ್ತದೆ, ಸರ್ಕಾರದವರು ಏನೇನು ಕರ ಭಾರವನ್ನು ವಿಧಿಸುತ್ತಾರೆ, ಅದಕ್ಕೆ ಪ್ರತಿಭಟನೆ ಸಲ್ಲಿಸಲು ಅವಕಾಶವೇ ಇಲ್ಲದಂತಾಗಿದೆ. ನಾನು ಮೊದಲೇ ಹೇಳಿದಂತೆ ಪಟ್ಟಣಗಳಲ್ಲಿ ಸಂಘ ಸಂಸ್ಥೆಗಳು, ಇದಕ್ಕೆ ಪ್ರತಿಭಟನೆ ಸಲ್ಲಿಸಿದ್ದಾರೆ. ಇಂತಹದಕ್ಕೆ ರೈತನಿಗೆ ಅವಕಾಶವೇ ಇಲ್ಲ. ಆದುದರಿಂದ ನಾನಾದರೂ ಇಲ್ಲಿ ಹೇಳುತ್ತೇನೆ, ಗ್ರಾಮಾಂತರ ಪ್ರದೇಶಗಳಲ್ಲಿ ಹೆಚ್ಚಿನ ಅಭಿವೃದ್ಧಿ ಕಾರ್ಯ ಮಾಡುವುದಕ್ಕೆ, ಒಂದು ದೂರದೃಷ್ಟಿಯನ್ನಿಟ್ಟುಕೊಂಡು ಧೀರ್ಘಾಲೋಚನೆ ಮಾಡಬೇಕೆಂದು ಹೇಳುತ್ತೇನೆ. ಆದ್ದರಿಂದ ನಮ್ಮ ಮುಂದೆ ತಂದಿರತಕ್ಕ ಈ ಅರ್ಬನ್ ಲ್ಯಾಂಡ್ ಟ್ಯಾಕ್ಸ್ ಬಿಲ್ಲನ್ನು ಯಾರೂ ಪ್ರತಿಭಟನೆ ಮಾಡದೆ, ಮಂಜೂರು ಮಾಡಿಕೊಟ್ಟು ಗ್ರಾಮಾಂತರ ಪ್ರದೇಶಗಳಿಗೆ ಹೆಚ್ಚಿನ ಅಭಿವೃದ್ಧಿ ಕಾರ್ಯಗಳನ್ನು ಮಾಡುವುದಕ್ಕೋಸ್ಕರ ಅನುಕೂಲ ಮಾಡಿ ಕೊಡಬೇಕೆಂದು ಹೇಳಿ, ನನಗೆ ಮಾತನಾಡಲು ಅವಕಾಶ ಕೊಟ್ಟಂತ ಪೂಜ್ಯ ಸಭಾಪತಿಯವರಿಗೆ ವಂದಿಸಿ, ನನ್ನ ಭಾಷಣವನ್ನು ಮುಗಿಸುತ್ತೇನೆ.

MR. SPEAKER.—The whole of Yesterday was allotted for this Debate. The reply was to be given to-day. I have allowed a member 75 minutes because none of the members indicated their desire to participate. But to-day there is a big list of participants. Anyway, I request the members not to repeat the points which have already been touched.

SRI B. R. SUNTHANKAR (Belgaum City).—Sir I rise to oppose this Bill; and I oppose this Bill for reasons more than one. This Bill is worse than the Building Tax Bill. This Bill is likely to meet the same fate as the Building Tax. At least, I wish that it should meet the same

(SRI B. R. SUNTHANKAR)

fate. There is no justification for the Government to bring in this legislation, because in the name of Planning and development Government is increasing year by year the burden of taxation. This State is being heavily taxed during the last ten years. The taxation burden has increased two fold. There has been increase of more that 100 per cent io taxation. In 1957-58, the *per capita* taxation was Rs. 11 07; but in 1964-65 it was Rs. 22.35, that is, more than double. In the last years the burden has increased still more. So, we are taxed more than double and if we compare the *per capita* taxation with *per capita* income, the picture is very sad. If in 1956-57 the *per capita* income was 100, it is 125 in 1964-65. During the last ten years, the increase of *per capita* income is only 25 per cent, but the taxation increased more than cent per cent. There is, thus, large disparity between *per capita* income and *per capita* taxation. This disparity makes the burden of taxation very heavy on the population. Mr. Palkhiwalla has pointed out in his book that this is the highest-taxed nation. In his book of the same title is the Highest Taxed Nation" he has shown that India is the highest taxed nation in the world.

But the question is: Is this taxation justified? Do we get commensurate return from this taxation? The answer is in the negative. As pointed out by my Hon'ble colleague Sri V. S. Patil that the money realised by increase in taxation has gone to certain classes, certain vested interests, certain political vested interests; while the common man is where he was 10-15-20 years back.

Increase in taxation can be justified on only two grounds; that is efficiency in administration and economy in expenditure. If the administration is efficient and if there is economy in expenditure, then these two make for more effective utilisation of public funds, and more effective use of tax proceeds. If there is economy in expenditure, that means the public funds are utilised more effectively and the tax proceeds are utilised for the benefit of the people. Both these factors are lacking efficiency in administration and economy in expenditure. The administration is going from bad to worse day by day.

In recent years, there has been too much talk about economy but in practice there does not seem to be any economy. There has been the "A.G.R. Committee Report; and there were some other reports also; but no economy is discernible in the day-to-day affairs of the Government. There is vast scope for economy. It seems that the Government is not really seious about effecting economy in their expenditure.

This taxation is being brought forth in the name of developmental activities. What are the developmental activities? If you look for the last ten years, we can find from the expenditure of the Government that the non-developmental expenditure is increasing during recent years; from 27 per cent, it has risen to more than 30 per cent. While talking of development and developmental activities, Government is spending more on non-developmental activities. Looking to all these things,

Government has forfeited its right to tax the people any more. Looking to the administration, looking to the work of the developmental activities looking to the extravagance, looking to the wastage, there is really no justification for the Government to increase the taxation.

Now looking to the present conditions the time has come to call a halt for any increase in taxation. The time has really come. Sir, even Sri Rajaji who is a staunch opponent of the present Congress regime, has come out with a declaration that if the Government would reduce taxation by 50 per cent, he would allow his Party men to join the Congress. That is an indication how the people are feeling the heavy burden of taxation.

Government has now come forward to tax the urban lands. During the last 15 years of Planning, urban areas have been utterly neglected. All attention was concentrated on the development of rural areas.

Sri C. J. MUCKANNAPPA (Sira).—So you want only urban area to develop ?

Sri B. R. SUNTHANKAR.—That is not the point.

Sri C. J. MUCKANNAPPA.—Have not urban areas been given attention ?

Sri B. R. SUNTHANKAR.—Not at all.

AN HON'BLE MEMBER.—What have they done for rural areas ?

Sri B. R. SUNTHANKAR.—Yes, only on paper. That is what the Government claim. Government poses to concentrate on rural areas. At least more money is spent on rural activities.

Sri C. J. MUCKANNAPPA.—Are not more amenities given to Hubli and Dharwar ?

Sri B. R. SUNTHANKAR.—But what is the percentage of money spent on rural areas ?

Sri C. J. MUCKANNAPPA.—Are not urban areas neglected ? There are no drinking wells...............

Sri B. R. SUNTHANKAR.—My Hon'ble friends are forgetting that almost all, burden of taxation is borne by the City population

[MR. DEPUTY SPEAKER in the Chair.]

At least a major portion of the taxation is borne by the people in the urban area.

Sri K. H. RANGANATH (Mudigere).—What is the percentage of population in the country side, in the rural areas, the extent of population actually paying indirect taxes ?

Sri B. R. SUNTHANKAR.—Sir, my point has been misunderstood and misinterpreted. I do not say that there should be no developmental activities in the rural areas.

Sri G. V. GOWDA.—This taxation will be applicable in the rural areas also.

Sri B. R. SUNTHANKAR.—I will be coming to that.

Mr. DEPUTY SPEAKER.—The House will now rise and meet after half-an-hour.

The House adjourned for recess at Three of the Clock and reassembled at Thirty Minutes past Three of the Clock.

[MR. DEPUTY SPEAKER in the Chair].

Sri B. R. SUNTHANKAR.—Sir, the point that I was making was, while the urban areas have to share a major portion of the burden of taxation, they get very little in return from that taxation. The urban areas are being utterly neglected by the Government. I would like to ask the Government what amenities is the Government providing or what development activities they are providing to the urban areas ? So many urban areas are without protected water supply. In so many urban areas, there is no drainage system. Most of the urban areas are being turned into slums. Then Sir, the Government is not providing simple matters like market-yards to the towns,–to the commercial towns. Sir, in former Bombay State, municipalities were given both loans and grants for schemes like water-supply and drainage. But this Government has stopped giving grants to the municipalities. They simply talk of loans. Under such circumstances, when the Government is neglecting the urban areas, what right this Government has to tax the urban areas further. This Government has absolutely no right to tax the urban lands. Sir, it seems that as Government has failed to increase land revenue according to expectations, they are penalising the urban areas. In order to make up that loss, they are simply punishing and penalising the urban areas. This is a very fine way of making up losses elsewhere. Sir, at least urban population should have the satisfaction that they get something in return from the taxes they pay. So my appeal to the Government would be that at least they should make it a point that the proceeds obtained from this tax, should be utilised in the urban areas.

Sir, another objectionable feature of this legislation is that, that this Government is encroaching upon the field of local bodies. My Hon'ble friend Sri Ganamukhi has dealt with this point. Unfortunately, there is no demarcation in the Constitution or elsewhere about the taxes that should be levied by the State Government and taxes to be levied by the local bodies. There is no demarcation as such. There is simply a recommendation as has been pointed out by my Hon'ble friend Sri Anna Rao Ganamukhi. But that recommendation has absolutely no effect, on the State Government or the Central Government. And the State Governments are going on encroaching upon the field of the local bodies.

Every time they come with fresh taxation on local areas, and municipal areas. The urban land tax should only lie within the jurisdiction of the local bodies. Sir, this measure, as has been already pointed out involves double taxation, because the municipalities are already levying house taxes and other taxes. So, this will cause double taxation and even in some cases, it will cause treble taxation. In certain cities already the local bodies are levying what is called the ground rent. I may quota the example of the extension in Belgaum city, that is Tilakwadi, where in addition to the taxes levied, ground ta x is levied, from the beginning. Sir, in addition to house tax ground rent, is also levied.

[MR. SPEAKER in the Chair]

MR. SPEAKER.—These things are pointed out by every Member participating. Therefore, at this stage there should not be any repetition.

SRI B. R. SUNTHANKAR.—I am only pointing out that there is not merely double, but treble taxation. I would like to seek one clarification from the Hon'ble Minister. In certain urban areas through the bye-laws which they have made, they forbid the construction of buildings in certain spaces; for example, in places like Tilakwadi, Belgaum, on the front side, no buildings are allowed to be erected up to about 20'.

MR. SPEAKER.—How does it come here ? Road margin and all that?

SRI B. R. SUNTHANKAR.—This space has to be left vacant within the dimensions of Site held by the owner. He is forbidden from putting up any construction. They will also be now, taxed. I want that such spaces should not be taxed.

SRI R. M. PATIL.—If my Hon'ble friends yields, if the present Bill is passed into law and the Act comes into force, that bye-law will be contravening the provisions of this Act and therefore that bye-law will not survive. It is a very simple measure.

MR. SPEAKER.—The point that the Hon'ble Member has been raising is, by the road side the owner of the site is not allowed to put up any structure immediately abutting the road. Under the guise of saying that the plan has to be submitted before the building is put up, he is compelled to give it up. And if this tax is levied on such space, it works as a hardship. Therefore the remedy that Hon'ble Minister is suggesting may not come directly. Anyway, he may give a reply later.

SRI B. R. SUNTHANKAR.—Sir, this 16 K. M. business is the most objectionable feature of this piece of legislation. This legislation is covering too wide a scope. My Hon'ble friend Mr. V. S. Patil said that this may cover certain taluks as well, I may say that this legislation can cover almost the whole of the State. There are about 100 towns in the State. If we draw circles, if we take up the map of Mysore State and draw circles of ten miles or 16 K.M. radius, we will find that almost then whole area on the map is covered. Even forest areas may come in. If we take Belgaum City, 16 kilometers will encroach upon the forests also.

Sri R. M. PATIL.—If my honourable friend reads the clauses properly, he will not contend as he is doing. It depends on the way we tax and how taxed and to what extent the area should be. It all depends on the discretion of the Government. It is within 16 K. M. area. It all depends upon multiplication.

Sri B. R. SUNTHANKAR.—I would request the Minister to have a map of Mysore State and draw circle with kilometer radius round urban area. If circles are drawn, those circles will cover the entire State.

Sri R. M. PATIL.—I have already moved an amendment. The member may please go through it.

Mr. SPEAKER.— Amendment is circulated and not yet moved.

Sri C. J. MUCKANNAPPA.—It is not even circulated, Sir.

Mr. SPEAKER.—It is done Yesterday. I have mentioned on the Floor of the House that they are to be put in the pigeon holes. Does the Member want me to believe that what I stated has not been carried out ?

Sri C. J. MUCKANNAPPA.—I will go and see now.

Mr. SPEAKER.—I want all the members to see.

Sri H. R. KESHAVAMURTHY (Gandasi).—I have searched my pigeon hole now. It is not there.

Sri B. R. SUNTHANKAR.—When we take into consideration that this measure covers almost the entire State, then it will be clear that the figures given by the Hon'ble Minister are misguiding. He stated that about 1,178 square miles would be covered and he would get a revenue of 45 lakhs. If we take into consideration the likely scope of this legislation, then the area covered should be much more than 1,178 square miles. Similarly that revenue of 45 lakhs is clearly an under-estimation. So, it would be much more.

Another defect in this legislation is that all urban areas are treated on the same level, small towns and big towns and cities like Bangalore. They are all treated on par. There has been no gradation as such. There should be gradation.

Mr. SPEAKER.—It is on the percentage of market value. Then where does gradation come ?

Sri B. R. SUNTHANKER.—Because conditions are different in a small town, it is different in towns having a population of eight to ten thousand and towns having a population of more than a lakh.

Mr. SPEAKER.—In what respect is there difference ? The value will be varying, but the product is there—on percentage. Not to levy, I agree, let them not.

Sri B. R. SUNTHANKAR.—In urban areas, lands in the city—the same tax will be levied on the lands in cities like Bangalore and in very small towns. Similarly no minimum is fixed. Even a hut of the lowest man coming in that area will be taxed. So, Sir, instead of taking to such ways of collecting taxes, Government should effcet economies in

their expenditure, particularly in the P. W. D. If they cut down expenditure under the P. W. D. by 50 per cent, they will get a lot of money. On the other hand, over-taxing the people, burdening the people with taxation, heavy taxation—instead of this, they should resort to such economy measures. Looking to all these, I would urge on the Minister to send the Bill at least to a Select Committee. With these works, I conclude.

ಶ್ರೀ ಕೆ. ಎಚ್. ರಂಗನಾಥ್.—ಮಾನ್ಯ ಸಭಾಪತಿಯವರೇ, ಸಭೆಯ ಮುಂದೆ ಇರುವ ಅರ್ಬನ್ ಲ್ಯಾಂಡ್ ಟ್ಯಾಕ್ಸ್ ಬಿಲ್ಲನ್ನು ತತ್ವಶಃ ಸಮರ್ಥನೆ ಮಾಡಬೇಕೆಂದಿದ್ದೆ. ಆದರೆ ಇದನ್ನು ಕೂಲಂಕಷವಾಗಿ ಓದಿದ ನಂತರ ಯಾವ ಉದ್ದೇಶದಿಂದ ಸರ್ಕಾರ ಈ ಬಿಲ್ಲನ್ನು ತಂದಿದೆಯೋ ಆ ಉದ್ದೇಶ ಅಷ್ಟು ಒಳ್ಳೆಯದಲ್ಲ ಎನ್ನುವುದು ನನಗೆ ಕಂಡು ಬಂತು. ಮಾನ್ಯ ಮಂತ್ರಿಗಳು ಹೇಳಿದ ಹಾಗೆ ಈ ಬಿಲ್ ಕಾನೂನಾಗಿ ನಾಳೆ ಜಾರಿಗೆ ಬಂದಾಗ 40-50 ಲಕ್ಷ ರೂಪಾಯಿ ಸರ್ಕಾರಕ್ಕೆ ಬರಬಹುದು ಎಂದು ಅಂದಾಜು ಹೇಳಿದರು. ಆದರೆ ಅದಕ್ಕಿಂತ ಹೆಚ್ಚು ಹಣ ಇದರಿಂದ ಬರುತ್ತದೆ ಎಂದು ನಾನು ಭಾವಿಸಿದ್ದೇನೆ. ಹೆಚ್ಚು ಮನೆಗಳನ್ನು ಹೊಂದಿ, ಅವುಗಳನ್ನೇ ತಮ್ಮ ಜೀವನಾಧಾರವಾಗಿ ಇಟ್ಟುಕೊಂಡಿರುವವರ ಮೇಲೆ ತೆರಿಗೆ ಬೀಳುವಂತೆ ತಂದಿದ್ದ ಪಕ್ಷದಲ್ಲಿ ನನ್ನ ಸ್ವಾಗತ ಈ ಬಿಲ್ಲಿಗೆ ಇರುತ್ತಿತ್ತು. ಇದರಲ್ಲಿರುವ ಕಲಮುಗಳನ್ನು ವಿವರವಾಗಿ ಓದಿದ ನಂತರ ನಗರಗಳಲ್ಲಿ ಜನರು ವಾಸಕ್ಕೆ ಒಂದು ಮನೆಯನ್ನೂ ಇಟ್ಟುಕೊಳ್ಳಬಾರದು ಎನ್ನುವ ಉದ್ದೇಶದಿಂದ ಸರ್ಕಾರ ಈ ಬಿಲ್ಲನ್ನು ತಂದಿದೆಯೋ ಏನೋ ಎನ್ನುವ ಅನುಮಾನ ಬರುತ್ತದೆ. ಮಾನ್ಯ ಸದಸ್ಯರೆಲ್ಲರೂ ಮಾತನಾಡುವಾಗ ಕೂಲಂಕಷವಾಗಿ ಬಿಲ್ಲಿನ ಎಲ್ಲ ಕಲಮುಗಳನ್ನೂ ವಿಚಾರ ಮಾಡಿದ್ದಾರೆ.

ನಾವು ಮೊದಲನೆ ಚಾಪ್ಟರಿನಲ್ಲಿ ಡೆಫಿನಿಷನ್ ನೋಡುತ್ತ ಹೋದರೆ ಮೊದಲನೆಯದು ಈ ಬಿಲ್ಲು 1-4-1966 ರಿಂದ ಜಾರಿಗೆ ಬರಬೇಕು ಎನ್ನುವ ವಿಷಯವಿದೆ. ಇದರಿಂದಾಗಿ ಸರ್ಕಾರದವರು ಇಷ್ಟು ಅವಸರವಾಗಿ ಇದನ್ನು ತಂದಿದ್ದಾರೆ. ನಂತರ ಕ್ಲಾಜು (1) (ಬಿ) 2ರಲ್ಲಿ ಹೇಳಿರುವುದನ್ನು ನೋಡಿದರೆ ಮುನಿಸಿಪಲ್ ಲಿಮಿಟ್ 16 ಕಿಲೊಮೀಟರ್ ಪ್ರದೇಶಗಳಲ್ಲಿರತಕ್ಕ ಎಲ್ಲಾ ಅರ್ಬನ್ ಲ್ಯಾಂಡ್ಸಿಗೂ ಈ ಕಾನೂನು ವ್ಯಾಪಿಸುವಂತಿದೆ. ಈ ಮಸೂದೆಯನ್ನು ತಂದಿರುವಂತಹ ಉದ್ದೇಶ ಬೆಂಗಳೂರು ಮತ್ತು ಇತರ ದೊಡ್ಡ ನಗರಗಳಂತಹ ಮುನಿಸಿಪಲ್ ಲಿಮಿಟ್ ಪ್ರದೇಶಗಳಲ್ಲಿರತಕ್ಕ ಜಾಗದಲ್ಲಿ ಮಾಡದೆ ಇರುವ ಜಮೀನುಗಳ ಮೇಲೆ ತೆರಿಗೆ ಹಾಕಬೇಕೆಂದು ಕಾಣುತ್ತದೆ. ಈ ಮಸೂದೆಯಲ್ಲಿ ಬೆಂಗಳೂರು ನಗರ ಒಂದೇ ಅಲ್ಲ, ಎಲ್ಲಾ ನಗರಗಳಿಗೂ ಈ ಕಾನೂನು ಜಾರಿಯಾಗುವ ದೃಷ್ಟಿಯಿರುವುದರಿಂದ ಇನ್ನು ಮುಂದೆ ಪ್ರತಿ ಸಣ್ಣಸಣ್ಣ ಪಟ್ಟಣಗಳಲ್ಲಿಯೂ 16 ಕಿಲೊಮೀಟರ್ ಅಂದರೆ 10 ಮೈಲಿಗಳ ಪ್ರದೇಶಗಳಲ್ಲಿರತಕ್ಕ ಹಳ್ಳಿಗಾಡುಗಳ ಎಲ್ಲಾ ಜಮೀನಿನಮೇಲೂ ಈ ಲ್ಯಾಂಡ್ ಟ್ಯಾಕ್ಸ್ ಕೊಡುವ ಪರಿಸ್ಥಿತಿ ಬರುತ್ತದೆ. ಮತ್ತೆ ಸಾಗು ಮಾಡದೆ ಹಾಗೆಯೇ ಆ ಜಮೀನನ್ನು ಬಿಟ್ಟಿದ್ದರೆ ಅದಕ್ಕೂ ಕೂಡ ಜಮೀನು ತೆರಿಗೆ ಕೊಡಬೇಕೆಂದು ಡೆಫಿನಿಷನ್ (2) ಕ್ಲಾಜಿನ 15ನೇ ಕಲಂ ಎಕ್ಸ್‌ಪ್ಲನೇಷನ್ (2)ರಲ್ಲಿದೆ. ಆದ್ದರಿಂದ ನಾನು ಈ ಸಭೆಯ ಗಮನಕ್ಕೆ ತರುವ ವಿಷಯವೇನೆಂದರೆ ಒಂದುವೇಳೆ ಕಾರಣಾಂತರದಿಂದ ಆ ಪ್ರದೇಶದಲ್ಲಿರತಕ್ಕ ಜಮೀನು ಬಂಜರು ಜಮೀನಾಗಿದ್ದರೆ ಅಂಥಾದ್ದಕ್ಕೆ ತೆರಿಗೆ ಹಾಕಕೂಡದು. ಸಣ್ಣ ಸಣ್ಣ ಪಟ್ಟಣಗಳಲ್ಲಿ 16 ಕಿಲೊಮಿಟರ್ ಒಳಗಡೆ ಇರತಕ್ಕ ಪ್ರದೇಶಗಳಲ್ಲಿ ರೆವಿನ್ಯೂ ಲ್ಯಾಂಡ್ ಎಂಬುದಾಗಿ ರೆವಿನ್ಯೂ ಅಕೌಂಟ್ಸ್‌ನಲ್ಲಿ ನಮೂದು ಆಗಿದ್ದರೂ ಅದರಲ್ಲಿ ಒಳ್ಳೆಯ ಬೆಳೆಯಾಗದೇ ಇರತಕ್ಕ ಜಮೀನುಗಳು ಎಷ್ಟೋ ಇರುತ್ತವೆ. ಅಂತಹ ಜಮೀನುಗಳ ಬಗ್ಗೆ ಲ್ಯಾಂಡ್ ಟ್ಯಾಕ್ಸ್ ಕೊಡುವ ಪರಿಸ್ಥಿತಿ ಅಷ್ಟು ಉತ್ತಮವಲ್ಲ. ಆದ್ದರಿಂದ ಡೆಫಿನಿಷನ್ (2) ಕ್ಲಾಜಿನ 15ನೇ ಕಲಂನ್ನು ತೆಗೆದುಹಾಕಬೇಕು. ಇದರಲ್ಲಿ for agricultural purposes in the revenue accounts of the Government ಎಂಬುದನ್ನು ಹಾಗೆಯೇ ನಿಲ್ಲಿಸಿ, ಆದರೆ and is used actually for the cultivation of crops ಎಂಬುದನ್ನು ಕೈಬಿಡುವುದು ಸೂಕ್ತವೆಂದು ನನ್ನ ಅಭಿಮತ. ಹೀಗೆ ಮಾಡುವುದಲ್ಲದೆ ಅಂತಹ ಜಮೀನುಗಳಿಗೆ ತೆರಿಗೆ ವಿನಾಯಿತಿ ಕೊಡುವುದು ಒಳ್ಳೆಯದು. ಇಲ್ಲದಿದ್ದರೆ ಹಳ್ಳಿಗಾಡಿನಲ್ಲಿರತಕ್ಕ ಬಡಬಗ್ಗರಿಗೆ ಬಹಳ ಕಷ್ಟವಾಗುತ್ತದೆ. ಅವರು ಹೆಚ್ಚಿನ ತೊಂದರೆಗೆ ನಿಜವಾಗಿ ಗುರಿಯಾಗುತ್ತಾರೆಂದು ನನ್ನ ಅಭಿಮತ. ಕೇವಲ ಸರ್ಕಾರಕ್ಕೆ 40 ಅಥವಾ 50 ಲಕ್ಷರೂಪಾಯಿಗಳಷ್ಟು ಆದಾಯ ಬರತಕ್ಕ ಈ ಒಂದು ಮಸೂದೆಗೆ ಒಂದು ದೊಡ್ಡ ಎಸ್ಟ್ಯಾಬ್ಲಿಷ್‌ಮೆಂಟ್‌ನ್ನು ಮಾಡಲಿಕ್ಕೆ ಪ್ರಯತ್ನ ಮಾಡಿದ್ದಾರೆ. ಅಧಿಕಾರಿಗಳು ಅಂದರೆ ಕಮಿಷನರ್, ಡೆಪ್ಯುಟಿ ಕಮಿಷನರ್, ಅಸಿಸ್ಟೆಂಟ್ ಕಮಿಷನರ್—ಹೀಗೆ ಒಂದು ದೊಡ್ಡ ಆಫೀಸು ರಚನೆಯಾಗುವ ಸಂಭವ

(ಶ್ರೀ ಕೆ. ಎಚ್. ರಂಗನಾಥ್)

ಇದೆ. ಸರ್ಕಾರ ಇದಕ್ಕೆ ಯಾವುದಾದರೂ ಒಂದು ಬೇರೆ ಇಲಾಖೆಯನ್ನು ನೇಮಿಸಬೇಕೆಂಬ ಉದ್ದೇಶವನ್ನು ಇಟ್ಟುಕೊಂಡಿದ್ದಾರೋ ಏನೋ ಗೊತ್ತಿಲ್ಲ. ಕೇವಲ 40 ಅಥವಾ 50 ಲಕ್ಷ ರೂಪಾಯಿಗಳ ಆದಾಯ ಬರತಕ್ಕ ಈ ಒಂದು ಕಾನೂನಿಗೆ ಸಂಸ್ಥಾನಾ ಮಳೆ ಒಂದು ಪ್ರತ್ಯೇಕ ಇಲಾಖೆಯನ್ನು ರಚನೆ ಮಾಡುವುದು ಖಂಡಿತವಾಗಿ ಸೂಕ್ತವಾದುದಲ್ಲವೆಂದು ನನ್ನ ಭಾವನೆ. ಒಟ್ಟಿನಲ್ಲಿ ಹೇಳುವುದಾದರೆ ಈ ಕಾನೂನು ಈಗಿನ ಪರಿಸ್ಥಿತಿಯಲ್ಲಿ ಅನಾವಶ್ಯಕ. ರೈತನಾದವನಿಗೆ ತನ್ನ ಒಂದು ಸಂಸಾರಕ್ಕೆ ಒಂದು ವಾಸದ ಮನೆಯನ್ನು ಮಾಡಿಕೊಳ್ಳುವ ಪೂರ್ಣ ಸ್ವಾತಂತ್ರ್ಯವನ್ನು ಕೊಡುವುದು ಒಳ್ಳೆಯದು. ಅವನು ಹೇಗೋ ಕಷ್ಟಪಟ್ಟು ಒಂದು ಮನೆಯನ್ನು ಕಟ್ಟಿಕೊಳ್ಳಲು ಜಾಗವನ್ನು ಇಟ್ಟುಕೊಂಡಿರಬೇಕೆಂಬ ಉದ್ದೇಶವಿರುವಾಗ ಇಂತಹ ಕಾನೂನನ್ನು ಈಗ ಜಾರಿಗೆ ಕೊಡುವುದರಿಂದ ಅವನ ಒಂದು ಉದ್ದೇಶಕ್ಕೆ ಅಡ್ಡಿ ಆತಂಕವನ್ನು ತರತಕ್ಕದು ಒಳ್ಳೆಯದಲ್ಲ. ಸರ್ಕಾರದವರು ಇದನ್ನು ಕಾನೂನಾಗಿ ಮಾಡಲೇ ಬೇಕೆಂದು ಹೇಳುವುದಾದರೆ ಈ ಮಸೂದೆಯನ್ನು ಜಾಯಿಂಟ್ ಸೆಲೆಕ್ಟ್ ಕಮಿಟಿಗೆ ಕಳುಹಿಸಿ ಅಲ್ಲಿ ಕೂಲಂಕಷವಾಗಿ ಇದರಲ್ಲಿರತಕ್ಕ ಕ್ಲಾಜುಗಳೆಲ್ಲವನ್ನೂ ವಿಮರ್ಶೆಮಾಡುವುದು ಸೂಕ್ತವೆಂದು ನನ್ನ ಅಭಿಮತ. ಏಕೆಂದರೆ ಈ ಮಸೂದೆಯಲ್ಲಿರತಕ್ಕ ಎಲ್ಲಾ ಕಲಂಗಳನ್ನೂ ಕೂಡ ಬಹಳ ಅವಸರವಸರದಲ್ಲಿ ಬರೆಯಲ್ಪಟ್ಟಿವೆ. ಉದಾಹರಣೆಗೆ ಹೇಳುವುದಾದರೆ ಕ್ಲಾಜಸ್ 9, 10, ಮತ್ತು 11ನ್ನು ನೋಡಿದರೆ, ಕ್ಲಾಜು 9ರಲ್ಲಿ ಒಂದು ಫೈನಲ್ ಸೆಟಲ್‌ಮೆಂಟ್ ಮಾಡಿದನಂತರ ಕ್ಲಾಜು 10ರ ಪ್ರಕಾರ ರಿವಿಜನ್ನಿಗೆ ಹೋಗಿ ಅಲ್ಲಿ ರಿವಿಜನ್ ಅತಾರಿಟಿಯವರು ಆ ಸೆಟಲ್‌ಮೆಂಟನ್ನು ಮಾಡಿಫೈ ಮಾಡಿದರೆ ಅವರ ಕೆಳಗಿನ ಅಧಿಕಾರಿ ಡೆಪ್ಯುಟಿಕಮಿಷನರ್ ಅದನ್ನು ಬದಲ ಮಾಡುವ ಹಾಗೆ ಇದೆ. ಇನ್ನು ಕ್ಲಾಜು 11 ರಲ್ಲಿ if necessary, modify the final settlement scheme suitably to give effect to the orders passed under Section 10. ಎಂದು ಹೇಳಿದೆ. ರಿವಿಜನ್ ಅತಾರಿಟಿಯವರು ಹೀಗೆಯೇ ಮಾಡಬೇಕು ಎಂದು ಕೆಳಗಿನವರಿಗೆ ಆದೇಶವನ್ನು ಕೊಟ್ಟಾಗ್ಗೆ ಕೆಳಗಿನ ಅಧಿಕಾರಿಗಳು if necessary ಎಂದು ಹೇಳುವ ಮಾತು ಏನಿದೆ, ಅದು ಅಷ್ಟು ಸೂಕ್ತವಾದುದಲ್ಲ. ಇವರು ಬಹಳ ಅವಸರವಸರದಲ್ಲಿ ಈ ಬಿಲ್ಲನ್ನು ಪಾಸ್‌ಮಾಡಲೇ ಬೇಕು ಮತ್ತು ಈ ಸಭೆಗೆ ಒಪ್ಪಿಗೆ ಅದಕ್ಕೆ ಇರಲಿ ಎಂದು..............

ಅಧ್ಯಕ್ಷರು.—ಈ ಸಭೆಯ ಒಪ್ಪಿಗೆ ಇಲ್ಲದೆ ಮಸೂದೆ ಪಾಸಾಗಲಿಕ್ಕೆ ನಾನು ಬಿಡಲಿಕ್ಕಿಲ್ಲ.

ಶ್ರೀ ಕೆ. ಎಚ್. ರಂಗನಾಥ್.—ಈ ಸಭೆಯ ಎಷ್ಟೋ ಜನ ಸದಸ್ಯರು ಇದಕ್ಕೆ ಸಮರ್ಥನೆ ಮಾಡಬೇಕೆಂದು ಮನಸ್ಸೇ ಇಲ್ಲದಿದ್ದರೂ ಕೆಲವರು ಮಾತ್ರ ನಾನಾ ಕಾರಣಗಳಿಂದ ಒಪ್ಪಿಗೆ ಕೊಡಬಹುದು. ಆದ್ದರಿಂದ ಇದನ್ನು ಸೆಲೆಕ್ಟ್ ಕಮಿಟಿಯಲ್ಲಿ ಕೂಲಂಕಷವಾಗಿ ವಿಚಾರಮಾಡುವ ಅವಶ್ಯಕತೆ ಇದೆ. ಅವಸರದಲ್ಲಿ ಈ ಮಸೂದೆಯನ್ನು ಇಲ್ಲಿ ಪಾಸ್‌ಮಾಡಬಾರದು ಎಂದು ನಾನು ಹೇಳುತ್ತೇನೆ. ಅದೂ ಅಲ್ಲದೆ ಸೆಕ್ಷನ್ನುಗಳು 9, 10, 11, 12 ಮತ್ತು 13—ಇವುಗಳು ಸೂಕ್ತವಾಗಿ ವಿಚಾರಮಾಡತಕ್ಕ ಕಲಂಗಳಾಗಿವೆ. ಅಲ್ಲದೆ ಕ್ಲಾಜುಗಳು 15ರಿಂದ 20ರವರೆಗೆ ಸುಮ್ಮನೆ ಮನೆಯಲ್ಲಿರತಕ್ಕ ಜನತೆಗೆ ತೆರಿಗೆ ಹಾಕಲಿಕ್ಕೆ ಪ್ರಯತ್ನಪಟ್ಟು ಅವರನ್ನು ಕೋರ್ಟಿಗೆ ಹೋಗುವ ಹಾಗೆ ಮಾಡತಕ್ಕ ಕಲಂಗಳಾಗಿವೆ. ಆಗ ಒಬ್ಬೊಬ್ಬರಿಗೆ ಅವರ ತೀರ್ಮಾನ ಸರಿಹೋಗದ ಪಕ್ಷದಲ್ಲಿ ಪ್ರತಿಯೊಬ್ಬ ವ್ಯಕ್ತಿಗೂ ಅಪೀಲು ಮಾಡುವ ಅವಕಾಶ ಇದರಲ್ಲಿದೆ. ಹೀಗಾದರೆ ಸುಮ್ಮನೆ ಮನೆಯಲ್ಲಿದ್ದವನು ಬದುಕುವುದು ಹೇಗೆ? ಅಂತಹವನನ್ನು ಕೋರ್ಟಿಗೆ ಹೋಗುವ ಹಾಗೆ ಮಾಡಿ ಅಲ್ಲಿ ಅವನು ತೆರಿಗೆ ಕೊಡುವ ಹಾಗೆ ಮಾಡುತ್ತಾರೆ. ತೆರಿಗೆ ಕೊಡುವುದಕ್ಕೆ ಶಕ್ತಿ ಇಲ್ಲದವನ ಪಾಡೇನಾಗಬೇಕು? ಇದರಿಂದ ಒಬ್ಬರಿಗೊಬ್ಬರು ವಿಶೇಷವಾಗಿ ಹಣ ಖರ್ಚುಮಾಡಿ ಕೋರ್ಟಿನಲ್ಲಿ ದುಡ್ಡುಕೊಟ್ಟು ವ್ಯಾಜ್ಯ ಮಾಡುವ ಪರಿಸ್ಥಿತಿ ಬರುತ್ತದೆ. ಇದರಿಂದ ಸರ್ಕಾರಕ್ಕೆ ಬರುವ ವರಮಾನ ಕೇವಲ 40—50 ಲಕ್ಷ ರೂಪಾಯಿಗಳೆಂದು ಹೇಳುತ್ತಾರೆ. ಅದಕ್ಕಿಂತಲೂ ವರಮಾನ ಹೆಚ್ಚಾಗುತ್ತದೆಂದು ನನ್ನ ಭಾವನೆ. ಆದ್ದರಿಂದ ಇದರಲ್ಲಿರತಕ್ಕ ಅನೇಕ ಕಲಂಗಳು ಸೂಕ್ತ ಪರಿವರ್ತನೆಯಾಗುವ ಆವಶ್ಯಕತೆ ಇದೆ.

ಇನ್ನು ಕ್ಲಾಜು 38 ಅಂದರೆ ಡೆಲಿಗೇಷನ್ ಆಫ್‌ಪವರ್. ಈ ವಿಚಾರವಾಗಿ ನನ್ನ ಹಿಂದೆ ಮಾತನಾಡಿರುವವರು ಬಹಳ ವಿಸ್ತಾರವಾಗಿ ಹೇಳಿದ್ದಾರೆ. ನಾನು ಆ ಬಗ್ಗೆ ಹೆಚ್ಚಿಗೆ ಮಾತನಾಡುವುದಿಲ್ಲ. ಈ ಎಲ್ಲಾ ದೃಷ್ಟಿಯನ್ನು ಸರ್ಕಾರದವರು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು ಈ ಕಾನೂನನ್ನು ಒಟ್ಟಿನಲ್ಲಿ ಕೈಬಿಡುವುದೇ ಸೂಕ್ತವೆಂದು ನನ್ನ ಭಾವನೆ. ಆದರೆ ಒಂದು ವೇಳೆ ಈ ಮಸೂದೆಯನ್ನು ಪಾಸ್‌ಮಾಡಬೇಕು ಎಂಬ ಅವಸರ ಸರ್ಕಾರಕ್ಕೆ ಇದ್ದ ಪಕ್ಷದಲ್ಲಿ ಈಗ ಸ್ವಲ್ಪದಿವಸಗಳವರೆಗೆ ನಿಧಾನ ಮಾಡಿ. ಜಾಯಿಂಟ್ ಸೆಲೆಕ್ಟ್ ಕಮಿಟಿಗೆ ಬೇಕಾದರೆ ಕಳುಹಿಸುವುದು ಸೂಕ್ತ. ಅಲ್ಲಿಂದ ವರದಿ ಬಂದನಂತರ ಈ ಮಸೂದೆಯ ಎಲ್ಲ ಕಲಂಗಳನ್ನು ಮತ್ತೊಂದು ಸಾರಿ ಕೂಲಂಕಷವಾಗಿ ವಿಚಾರ ಮಾಡುವ ಒಂದು ಅವಕಾಶ ಈ ಸಭೆಗೆ ಇರಲಿ ಎಂದು ಹೇಳಿ ನನ್ನ ಭಾಷಣವನ್ನು ಮುಗಿಸುತ್ತೇನೆ.

4-00 P.M.

Sri R. S. HEGDE (Honnavar).—Mr. Speaker, Sir, in wholeheartedly supporting this piece of legislation, I would like to invite the attention of the House that taxation is an inevitable incidence of any developing economy. There has been a suggestion that we are taxed highest in the world. Yesterday, a book, *viz.*, 'India's Economic Growth' was distributed to all members, which has given the taxation level in India. It says, at present we are taxed only 15 per cent. I shall read a paragraph with your permission :

> "The tax effort involved in realising the investment target in the Fourth Plan cannot be considered too high. Even after levying all the additional taxes required in the Fourth Plan, the total tax revenues in proportion to national income would be less than 19 per cent in 1970-71. This proportion has not only been exceeded in many industrially advanced countries, but in a number of so-called under-developed countries also. For instance in 1962, taxation as a proportion of national income was 33.7 per cent in the U.K., 24.9 per cent in the U.S.A., 43.5 per cent in West Germany, 25.0 per cent in France, 21.9 per cent in Italy, 27.4 per cent in Australia, 35.1 per cent in Brazil, 25.4 per cent in Israel, 21.7 per cent in Ceylon, and 17.8 per cent in Burma."

Sri S. SIVAPPA.—What is the *per capita* income ?

Sri R. S. HEGDE.—But the argument that we are taxed highest in the world falls to the ground on the information given in this book. I shall read the paragraph pertaining to *per capita* income also. It says:—

> "Between 1950-51 and 1963-64, *per capita* income in real terms increased by 21 per cent. Over this period *per capita* tax burden has also increased. None the less, the proportion of national income absorbed by taxes is still low compared to levels prevailing in other countries. For example, the proportion is 27 per cent in U. S. A., 35 per cent in U. K., 22 per cent in Ceylon and 18 per cent in Burma, as compared to 14 per cent in India.
>
> Again, income tax is not paid in India till a person starts earning 10 to 11 times the national income average, while the corresponding figures 3. 4 times in Japan, 1. 3 times in U. S. A. and 1. 9 times in U. K."

So, the argument of Sri B. R. Sunthankar that we are taxed highest in the world falls to the ground.

Yesterday, an argument was advanced about the competence of bringing this legislation and judgement was read in support of that contention. I would like to invite the attention of this House that, that Judgment does not take us anywhere. I have read that Judg-

(SRI R. S. HEGDE)

ment very carefully and the building tax Bill was not struck down by the High Court on the ground that it is *ultra vires* on the powers of the Legislature. It was struck down stating that there is no reasonable classification.

Sri ANNA RAO GANAMUKHI.—It is wrong, Sir.

Mr. SPEAKER.—I will read it myself, satisfy myself. Let the Debate go on.

Sri R. S. HEGDE.—It was a differing judgment. Two Judges gave two different opinions, one said it is *ultra vires* and another said that it is *intra vires*. But the act was not struck down on that ground. It was struck down on the consideration that there is no reasonable classification of buildings and the areas are not divided into zones with a view to assess the market price of the building. I will now point out that clauses 5 and 6 of this Act are a complete answer and they cover all the loopholes which are supposed to be in the building tax Act. Caluse 5-Classification of Urban land-says:-

> "(1) Every Assistant Commissioner shall, as soon as may be after the appointed date, classify the entire area within his jurisdiction into different zones and every zone into different sub-zones."

On that consideration the High Court struck down the Act and not in consideration of *intra-vires* or *ultra-vires* of the powers of the Legislature. If the judgment is read carefully, that point is made clear,

Sir, a suggestion has been given that there is going to be double taxation.

Sri ANNA RAO GANAMUKHI.—Can the Hon'ble Member interpret the High Court judgment wrongly ?

Sri R. S. HEGDE.—You have misquoted the judgment. I will say exactly what it is.

Mr. SPEAKER.—When the Hon'ble Member has finished his speech, he must allow another member to finish his speech.

Sri ANNA RAO GANAMUKHI.—My grievance is that my learned friend is misquoting the judgment.

Mr. SPEAKER.—That is not before the House; it is not a matter on which the House is going to express an opinion.

Sri R. S. HEGDE.—Sir, there was a suggestion that there is going to be double taxation, taxation of the building by the local authorities and again taxation of the site by the Government. I would like to submit for the consideration of the House, that it is the fundamental conception that a building does not include the site. The definition of the building is there in the T. P. Act. A building does not include site; site is separate than the building. So, if a building is taxed, it cannot be said that the site on which the building is erected is also taxed. They are two separate physical entities as far as the legal approach is concerned. So, if the local authorities tax the building, then it is always

open to another authority to tax the site, because site is not included in the building. Therefore, the apprehension that there is going to be double taxation falls to the ground.

There is another apprehension that the rural area is going to be taxed. Sub-clause (15) of Clause 2 is very clear, and it says.

> " 'urban land' means any land which is used or is capable of being used as a building-site and includes the garden and grounds, if any, appurtenant to a building, but does not include any land which is registered as land used for agricultural purposes in the revenue accounts of the Government and is actually used for the cultivation of crops''.

So, it is crystal clear that all the agricultural lands on which crops are grown are exempted from the operation of this Act. As far as the rural areas are concerned, the Act is not applicable at all. The Act is applicable to urban areas only. As per sub-clause (3) (b) (ii), if there is an area within 16 kilometers of the municipal limits of a City or Town Municipal Council, this act becomes applicable. No rural area will come in unless it is declared as an urban area.

It is not my interpretation; it is the interpretation which is warranted by the phraseology in the clause itself. So, Sir, it is quite clear from the phraseology of clause 3 (2) and also clause 15 of the Bill that it is not going to touch the rural area, much less the agricultural lands of the urban area. So, the interpretation, as I understand, is, if there is a house built on a site, which is purely agricultural land, it is beyond the purview of this measure. Therefore, there need not be any apprehension regarding taxation as far as rural property is concerned.

Then, Sir, the Bill gives ample opportunities for taking objections for the proposed assessment. Clauses 7 to 10 make it very clear that any assessee who is injured by the proposed tax, can immediately take objection and the objection will be heard by the Deputy Commissioner and a decision given. As far as non-agriculture land is concerned, clause 27 makes it very clear, that this urban tax is in lieu of non-agriculture assessment. So, there need be no apprehension about it. If there is a tax under the urban land tax Act, then, he is not supposed to pay a non-agricultural assessment. There is, in my submission, a very essential Act, and I welcome this Bill.

† ಶ್ರೀ ಸಿ. ಜೆ. ಮುಕ್ಕಣ್ಣಪ್ಪ.—ಸ್ವಾಮಿ, ಈ ಮೈಸೂರು ಅರ್ಬನ್ ಲ್ಯಾಂಡ್ ಟ್ಯಾಕ್ಸ್ ಬಿಲ್ಲು ಸಿಟಿ ಮುನಿಸಿಪಾಲಿಟಿಗಳಿಗೆ ಮತ್ತು ಟೌನ್ ಮುನಿಸಿಪಾಲಿಟಿಗಳಿಗೆ ಅನ್ವಯವಾಗುತ್ತದೆಂದು ಮೊದಲು ನಾವು ತಿಳಿದುಕೊಂಡಿದ್ದೆವೆ. ಒಂದು ವರ್ಷವಾದಮೇಲೆ ಇದರ ರೂಪರೇಖೆಗಳು ಬದಲಾವಣೆಯಾಗಿ ಇದು ಹಳ್ಳಿಗಳ ಕಡೆ ಸಹ ಧಾವಿಸಿದೆ. ಇದು ಯಾವುದೇ ಸರಕಾರಕ್ಕೂ ಕೂಡ ಶೋಭಾಯಮಾನವಲ್ಲ. ಸರಕಾರ ತನ್ನ ಖರ್ಚುವೆಚ್ಚಗಳನ್ನು ಕಡಮೆ ಮಾಡಬೇಕು, ತೆರಿಗೆ ಹಾಕುವುದನ್ನು ಕಡಮೆ ಮಾಡಬೇಕು ಎಂದು ನಾವು ಪದೇ ಪದೇ ಹೇಳುತ್ತಿದ್ದರೂ ಸಹ ಜನರ ಮೇಲೆ ಒಂದಲ್ಲ ಒಂದು ರೀತಿಯಲ್ಲಿ ತೆರಿಗೆಯನ್ನು ಹಾಕುತ್ತಿರುವ ನೀತಿಯು ಯಾವುದೇ ಸರಕಾರಕ್ಕೆ ಅಥವಾ ರಾಜ್ಯಕ್ಕೆ ಕಲ್ಯಾಣವನ್ನುಂಟು ಮಾಡುವುದಿಲ್ಲ. ಇದರಿಂದ ದೇಶಕ್ಕೆ ಒಳ್ಳೆಯದಾಗುವುದಿಲ್ಲ ಎಂದು ಖಡಾಖಂಡಿತವಾಗಿ ಹೇಳಬೇಕಾಗಿದೆ. ದೇಶದ ಅಭಿವೃದ್ಧಿಗೆ ಹಣ ಬೇಕೆಂದು ಕೇಳುವ ಸರಕಾರ ತಾನು ವೆಚ್ಚಮಾಡುವ ಹಣದಮೇಲೇನು ಹತೋಟಿ ಇಟ್ಟುಕೊಂಡಿದೆ? ಎ ಜಿ ಆರ್

(ಶ್ರೀ ಸಿ. ಜೆ. ಮುಕ್ಕಣ್ಣಪ್ಪ)

ಸಮಿತಿ ಕೊಟ್ಟ ವರದಿ ಪ್ರಕಾರ ಒಂದೆರಡು ಅಂಶಗಳನ್ನಾದರೂ ಕಾರ್ಯರೂಪಕ್ಕೆ ತಂದು ಒಂದೆರಡು ಕೋಟಿ ರೂಪಾಯಿಗಳನ್ನಾದರೂ ಉಳಿಸಬಹುದಾಗಿತ್ತು. ಕೇಂದ್ರ ಹಣಕಾಸಿನ ಸಚಿವರು ಮೊನ್ನೆ ತಾನೆ ರಾಜ್ಯ ಸರಕಾರಗಳು ತಮ್ಮ ಖರ್ಚುವೆಚ್ಚವನ್ನು ಮಿತಿಯಲ್ಲಿಟ್ಟುಕೊಂಡು ವ್ಯವಹಾರ ಮಾಡುವುದು ಒಳ್ಳೆಯದು, ಇಲ್ಲವಿದ್ದರೆ ಆ ಸರಕಾರಗಳು ಉಳಿಯುವುದಕ್ಕೆ ಸಾಧ್ಯವಿಲ್ಲ ಎಂದು ಹೇಳಿದ್ದಾರೆ. ಈ ದಿವಸ ಲ್ಯಾಂಡ್ ರೆವೆನ್ಯೂ ಸರ್‌ಛಾರ್ಜ್, ಎಜುಕೇಷನ್ ಸೆಸ್ ಮುಂತಾದುವನ್ನೆಲ್ಲಾ ಹಾಕಿರುವುದರ ಜೊತೆಗೆ ಈಗ ಅರ್ಬನ್ ಲ್ಯಾಂಡ್ ಟ್ಯಾಕ್ಸನ್ನು ಬೇರೆ ಮುನಿಸಿಪಲ್ ಲಿಮಿಟ್ಟಿನಲ್ಲಿ 16 ಮೈಲಿಗಳವರೆಗೆ ಹಾಕಲು ಹೊರಟಿದ್ದಾರೆ. ಇದನ್ನು ನೋಡಿದರೆ ನಿಜವಾಗಿಯೂ ರಾಷ್ಟ್ರದ ಪ್ರಗತಿಯಾಗುವುದೇ ಎಂದು ಯೋಚನೆಮಾಡಬೇಕಾಗುತ್ತದೆ. ಇದರಿಂದ ಬರುವುದು ಕೇವಲ 50ಲಕ್ಷ ರೂಪಾಯಿಗಳು ಮಾತ್ರ. ಅದಕ್ಕಾಗಿ 5ಲಕ್ಷ ರೂಪಾಯಿಗಳ ಖರ್ಚು. ಸಿಬ್ಬಂದಿ ಬೇರೆ ನೇಮಕ ಮಾಡುತ್ತಾರೆ. ಅವರಿಗೆಲ್ಲಾ ಸಂಬಳ ಬೇರೆ ಕೊಡಬೇಕು. ಈ ದಿವಸ ಇರುವ ಜನತೆಯ ಕಷ್ಟವೆಲ್ಲಾ ತಿಳಿದಮೇಲೆ ಈ ತೆರಿಗೆಯನ್ನು ಹಾಕಿ ಏನು ಸಾಧಿಸುವುದಕ್ಕೆ ಹೊರಟಿದ್ದೀರಿ ಎಂದು ಕೇಳಬೇಕಾಗಿದೆ. ಸ್ಮಾಲ್ ಸ್ಕೇಲ್ ಇಂಡಸ್ಟ್ರೀಸ್ ಕೋಆಪರೇಟಿವ್ ಸೊಸೈಟಿಯ 80ಲಕ್ಷ ರೂಪಾಯಿಗಳ ಬಾಕಿ 5 ವರ್ಷಗಳಿಂದ ವಸೂಲುಮಾಡಬೇಕಾಗಿದೆ. ಆ ಹಣ ವಸೂಲುಮಾಡಿದ್ದರೆ ಈ ತೆರಿಗೆಯ ಅವಶ್ಯಕತೆಯೇ ಇರಲಿಲ್ಲ. ಒಬ್ಬ ಕಂಟ್ರಾಕ್ಟರಿಂದ 10ಲಕ್ಷ ರೂಪಾಯಿಗಳು ಬರಬೇಕಾದ್ದನ್ನು ಕೂಡ ವಸೂಲು ಮಾಡಿರುವದಿಲ್ಲ. ಹೀಗೆ ಮೈಸೂರು ಸರಕಾರದ ಖಜಾನೆಗೆ ಬರಬೇಕಾದ ಬಾಕಿಗಳನ್ನು ವಸೂಲು ಮಾಡಿದ್ದರೆ ಈ ತೆರಿಗೆ ಹಾಕಬೇಕಾಗಿಯೇ ಇರಲಿಲ್ಲ. ನಮ್ಮವರು ತಮ್ಮವರು ಎಂದು ಬಾಕಿ ಕೊಡಬೇಕಾದವರನ್ನು ಮಾತನಾಡಿಸದೆ ಬಿಟ್ಟು ಬಿಟ್ಟು ಇಂದು ಸರಕಾರ ತೆರಿಗೆ ಹಾಕಲು ವಾಮ ಮಾರ್ಗವನ್ನು ಹಿಡಿಯುತ್ತಿದೆ. ಈಗ ದೇಶದ ಜನರು ಎಚ್ಚೆತ್ತಿದ್ದಾರೆ. ಆದುದರಿಂದ ನಿಜವಾಗಿಯೂ ಹೇಳುವುದಾದರೆ, ಇದೇ ರೀತಿ ಇಂದು ತೆರಿಗೆ ಹಾಕುವುದಾದರೆ ಸುತ್ತಮುತ್ತಲಿರುವ ಜನರ ಬುದ್ಧಿವಾದದಂತೆ ಹೀಗೆ ಹೊರೆ ಹೇರುವುದಾದರೆ ದೇಶ ಅಧೋಗತಿಗೆ ಬರುತ್ತದೆ. ಬೆಂಗಳೂರು ಪಕ್ಕದಲ್ಲಿರುವ ಜಾಗಕ್ಕೆ 10 ಸಾವಿರ ರೂಪಾಯಿಗಳ ಬೆಲೆ ಇದ್ದರೆ ನಮ್ಮ ಊರ ಪಕ್ಕದ ಜಮೀನಿನ ಬೆಲೆ 2 ಸಾವಿರ ರೂಪಾಯಿರುತ್ತದೆ. ಹಾಗಿರುವಾಗ ಎಲ್ಲದರಮೇಲೂ ಒಂದೇ ದರದ ತೆರಿಗೆ ಹಾಕುವುದು ಸರ್ವಥಾ ನ್ಯಾಯವಲ್ಲ. ನಮ್ಮ ದೇಶದ ಹಣಕಾಸಿನ ಸ್ಥಿತಿ ಚಿಂತಾಜನಕವಾಗಿರುವಾಗ, ನಮಗೆ 315 ಕೋಟಿ ರೂಪಾಯಿಗಳ ಸಾಲ ಇರುವಾಗ, 18 ಕೋಟಿ ರೂಪಾಯಿಗಳ ಬಡ್ಡಿ ಕೊಡುವಾಗ ಎರಡೂವರೆ ಸಾವಿರ ರೂಪಾಯಿಗಳ ಸಂಬಳ ಕೊಟ್ಟು ಫೈನಾನ್ಷಿಯಲ್ ಅಡ್ವೈಜರನ್ನು ನೇಮಕ ಮಾಡಿಕೊಂಡು ಈ ರೀತಿ ತೆರಿಗೆ ಹಾಕುವುದು ಸರಿಯೇ ? ನ್ಯಾಯವೇ ? ಇದನ್ನು ಯಾರಮೇಲೆ ಹಾಕುವುದು ? ಅಪ್ರತ್ಯಕ್ಷವಾಗಿ ಇದೆಲ್ಲಾ ಸಾಮಾನ್ಯ ಜನರಮೇಲೆ ಬೀಳುತ್ತದೆ. ತುಮಕೂರಿನಿಂದ ಪಾವಗಡಕ್ಕೆ ಹೋಗುವಾಗ 4 ಮುನಿಸಿಪಾಲಿಟಿಗಳು ಸಿಕ್ಕುತ್ತವೆ, 10 ಮೈಲಿ ದೂರ ಹೋದರೂ ಒಂದು ಹಳ್ಳಿ ಕೂಡ ಬಿಡುವುದಿಲ್ಲ ತುಮಕೂರು ಜಿಲ್ಲೆಯೆಲ್ಲಾ ಕವರ್ ಆಗುತ್ತದೆ, ಆಂಧ್ರ ಪ್ರದೇಶಕ್ಕೆ ಸೇರಿದ ನಾಲ್ಕೈದು ಊರುಗಳಿಗೆ ಬೀಳದೆ ಇರಬಹುದು. ಇದು ಯಾವುದು ಸ್ವಾಮಿ, 16 ಕಿಲೋಮೀಟರ್ ಎಂದು ಹೇಳುತ್ತೀರಿ, ಇವತ್ತು ಒಂದು by notification ಎಂದು ತಂದಿದ್ದೀರಿ. ಇದರಲ್ಲಿ ಹೇಳುವ ಹಾಗೆ ನೀವು by notification ಎಂದು ಎಲ್ಲಿ ಬೇಕೋ ಅಲ್ಲಿ ಮಾಡುತ್ತೇವೆಂದು ಹೇಳುತ್ತೀರಿ ? ವರ್ಷಕ್ಕೆ 20 ಮುನಿಸಿಪಾಲಿಟಿಗಳಿಗೆ ಇದು ಅನ್ವಯವಾಗುತ್ತದೆ. ಇನ್ನು 3-4 ವರ್ಷದಲ್ಲಿ ಇದು ಇಡೀ ದೇಶಕ್ಕೆ ಅನ್ವಯವಾಗುತ್ತದೆಂದರೆ ಯಾವ ಧರ್ಮ ಸ್ವಾಮಿ ? ಬೆಳಿಗ್ಗೆ ಎದ್ದರೆ ಒಂದು ಬೋರ್ಡ್, ಒಂದು ಚೇರ್‌ಮನ್, ಒಂದು ಸೆಕ್ರೆಟರಿ ಎಂದು ಮಾಡುತ್ತಾ ಇದ್ದೀರಿ, ಅವರ ಸಂಬಳ ಸಾರಿಗೆಗೋಸ್ಕರ ಸರ್ಕಾರ ಇಂಥ ಟಾಕ್ಸ್ ಹಾಕುತ್ತಾ ಹೋಗುವುದು ನ್ಯಾಯವಲ್ಲ.

The State Government has no right to tax us further for this reason because it is spending our money extravagantly.

Mr. SPEAKER.—That is perfectly relevant. But the Member has repeated it half a dozen times, By giving 20 illustrations the point is not going to be improved.

Sri C. J. MUCKANNAPPA.—You Sir, as an experienced and senior Advocate in the Bar know that you have been dinning your point before the Judge a hundred times to impress the Judge about the importance of your point.

ಅಧ್ಯಕ್ಷರು ನಮಗೆ ಕಳಿಸಿರುವ ಪತ್ರದಲ್ಲಿ 28ನೇ ತಾರೀಖು ಮೈಸೂರು ದೇಶದ ಆಯವ್ಯಯ ಪಟ್ಟಿಯನ್ನು ಮಂಡಿಸುತ್ತೇವೆಂದು ಇತ್ತು. ಈಗ 2ನೇ ತಾರೀಖಿಗೆ ಎಂದು ಮತ್ತೆ ಕಳುಹಿಸಿದ್ದಾರೆ. ಅದರಲ್ಲಿ ಎಷ್ಟು ಡಿಫಿಸಿಟ್ ಇದೆಯೋ ಎಷ್ಟು ಸರ್ಪ್ಲಸ್ ಇದೆಯೋ ಇದೆಯೋ ಗೊತ್ತಿಲ್ಲ. ಈ ಟ್ಯಾಕ್ಸೇಷನ್ ಬಿಲ್ಲನ್ನು ಪಾಸು ಮಾಡಿಕೊಂಡು ತಲೆ ಎತ್ತಿಕೊಂಡು ತಿರುಗದ ಹಾಗೆ ಮಾಡುವುದು ಖಂಡಿತ ಸರಿಯಲ್ಲ. ನಿಜವಾಗಿಯೂ ರಾಜ್ಯಭಾರ ಮಾಡುವುದಕ್ಕೆ ಈ ಸರ್ಕಾರ ಯೋಗ್ಯವಿಲ್ಲ.

ಸರ್ಕಾರಕ್ಕೆ ಇದನ್ನು ಏತಕ್ಕೆ ಹೇಳುತ್ತಿದ್ದೇನೆಂದರೆ, ನಿಮಗೆ ಇದರಿಂದ ಸರ್ವಥಾ ಒಳ್ಳೆಯದಾಗುವುದಿಲ್ಲ. ಈ ಬಿಲ್ಲಿಗೆ ಸಂಬಂಧಪಟ್ಟ ಮಂತ್ರಿಗಳಿಗೆ ಕೊಡಲು ಒಂದು ಗ್ರಾಫನ್ನು ಬರೆದಿದೆ.— ತುಮಕೂರಿನಿಂದ ಹೊರಟರೆ ಗುಬ್ಬಿ 10 ಮೈಲಿ, ಗುಬ್ಬಿಯಿಂದ ತುರುವೇಕೆರೆಗೆ 26 ಮೈಲಿ, ತುರುವೇಕೆರೆಯಿಂದ ತಿಪಟೂರಿಗೆ 16 ಮೈಲಿ, ತಿಪಟೂರಿನಿಂದ ಚಿಕ್ಕನಾಯ್ಕನಹಳ್ಳಿಗೆ 24 ಮೈಲಿ, ಇಲ್ಲಿಂದ ಅರಸೀಕೆರೆಗೆ 16 ಮೈಲಿ, ತುಮಕೂರಿನಿಂದ ಶಿರಾಕ್ಕೆ 28 ಮೈಲಿ, ಮಧುಗಿರಿಯಿಂದ ಶಿರಾಕ್ಕೆ 22 ಮೈಲಿ, ಮಧುಗಿರಿಯಿಂದ ಕೊರಟಗೆರೆಗೆ 14 ಮೈಲಿ, ಕೊರಟಗೆರೆಯಿಂದ ತುಮಕೂರಿಗೆ 10 ಮೈಲಿ, ಮಧುಗಿರಿಯಿಂದ ಪಾವಗಡಕ್ಕೆ 16 ಮೈಲಿ, ಹೀಗಾಗಿ ಯಾವುದಾದರೂ ಒಂದು ಹಳ್ಳಿಯೂ ಸಹ ಈ ತೆರಿಗೆಯಿಂದ ತಪ್ಪಿಸಿಕೊಳ್ಳುವುದಕ್ಕೆ ಆಗುವುದಿಲ್ಲ ಹಟ್ಸ್ ಮತ್ತು ಸೆಟ್ಸ್ ಈ ಮಸೂದೆಯೊಳಗೆ ಬರುವುದಿಲ್ಲವೆಂದು ಹೇಳಿದ್ದೀರಿ, ಆದರೆ ಮಾನ್ಯ ಶ್ರೀ ಪಾಟೀಲ್ ಅವರ ಈ ಡೆಫನಿಷನ್ ಒಳಗೆ ಹಟ್ಸ್ ಮತ್ತು ಸೆಟ್ಸ್ ಬರುತ್ತದೆಂದು ಕಾಣುತ್ತದೆ. ಮಾನ್ಯ ಆರ್. ಎಸ್. ಹೆಗ್ಡೆಯವರು ಇದು ಯು.ಎಸ್.ಎಸ್.ಆರ್, ಯು.ಎ.ಆರ್. ಮತ್ತು ಯು.ಕೆ. ಯಲ್ಲಿ ಹೇಗೆ ಇದೆಯೆಂದು ಹೇಳಿದರು. ಆದರೆ ಮೈಸೂರು ರಾಜ್ಯಕ್ಕೆ ಬಂದಿರತಕ್ಕ ಆಪತ್ತು ಇನ್ನೆಲ್ಲಾದರೂ ಬಂದಿದೆಯೇ ಎಂದು ನಾನು ಕೇಳುತ್ತೇನೆ. ಈ ಅನ್ನದ ಕ್ಷಾಮ ಇನ್ನೆಲ್ಲಾದರೂ ಬಂದಿದೆಯೇ ? ಶ್ರೀಮಾನ್ ವೆಂಕಟಪ್ಪನವರು ವಿದೇಶಕ್ಕೆ ಹೋಗಿ ಬಂದಾಗ ಹೇಳಿದರು, ಅಲ್ಲಿ 2-3 ಮನೆಗೆ ಒಂದೊಂದರಂತೆ ಇಟ್ಟುಕೊಂಡಿದ್ದಾರೆಂದು. ಆದರೆ ಇಲ್ಲಿ ನಮಗೆ ಒಂದು ಬೈಸಿಕಲ್ ಇಟ್ಟುಕೊಳ್ಳುವುದಕ್ಕೆ ಯೋಗ್ಯತೆ ಇಲ್ಲ. ಯಾರಾದರೂ ಹೇಸರಕತ್ತೆಯಮೇಲೆ ಕೂತುಕೊಂಡು ಹೋಗುತ್ತಿದ್ದರೆ, ನೀವು ಕುದುರೆಮೇಲೆ ಕೂತಿದ್ದೇವೆಂದು ಹೇಳುವ ವಾದ ನಿಮಗೆ ಶೋಭಾಯಮಾನವಾಗಿ ಕಾಣುವುದಿಲ್ಲವೆಂದು ನಾನಾದರೂ ಹೇಳುತ್ತೇನೆ.

ಇಂಥ ಬಿಲ್ಲನ್ನು ತರಬೇಡಿ, ಇಂಥ ಬಿಲ್ಲನ್ನು ಕೇವಲ ಶ್ರೀಮಂತರಿಗೆ ಹಾಕಿ, ಬೆಂಗಳೂರು ಸಿಟಿಗೆ ಹಾಕಿ, ತುಮಕೂರು ಪಟ್ಟಣಕ್ಕೆ ಹಾಕಿ, ಮಂಗಳೂರಿಗೆ ಹಾಕಿ, ಮೈಸೂರಿಗೆ ಹಾಕಿ, ಆದರೆ 16 ಕಿಲೋಮೀಟರ್ಸ್ ಎಂದು ತೆಗೆದುಕೊಂಡರೆ ಅದು ಹಳ್ಳಿಗಳಿಗೂ ಆವರಿಸುತ್ತದೆಂದು ಅನ್ನಿಸುತ್ತದೆ. ಆಗ ಬಹಳ ಕಷ್ಟವಾಗುತ್ತದೆ. ನೀವು ಈ ಬಿಲ್ಲಿನಲ್ಲಿ ಡಿಸ್‌ಕ್ರಿಷನರಿ ಪವರನ್ನು ಇಟ್ಟುಕೊಂಡಿದ್ದೀರಿ ; such area, such time, whenever you want ಎಂದು ಹೇಳುತ್ತೀರಿ. ನಿಜವಾಗಿ ಕೂಡ ಇದರಿಂದ ಬಹಳ ತೊಂದರೆಯಾಗುತ್ತದೆ ಎಂದು ಹೇಳುತ್ತೇನೆ.

ನಿಮಗೆ ಇನ್ನೊಂದು ಮಾತು ಹೇಳುತ್ತೇನೆ. ನೀವು ಈ ಟ್ಯಾಕ್ಸನ್ನು ಹಾಕುತ್ತಿರುವುದು ಡೆವಲಪ್‌ಮೆಂಟ್ ವರ್ಕ್ಸ್‌ಗೋಸ್ಕರ, ಕುಡಿಯುವ ನೀರಿಗೋಸ್ಕರ ಎಂದು ಹೇಳುತ್ತೀರಿ, ಆದರೆ ಖಾದಿ ಬೋರ್ಡ್‌ನಲ್ಲಿ ಒಂದು ಕಡೆ 37 ಲಕ್ಷ ರೂಪಾಯಿಗಳಿಗೆ ಇವತ್ತಿನವರೆಗೆ ಲೆಕ್ಕವೇ ಇಲ್ಲ. ನಾನು ಪಬ್ಲಿಕ್ ಅಕೌಂಟ್ಸ್ ಕಮಿಟಿಯಲ್ಲಿ ಕುಳಿತುಕೊಂಡು ಲೆಕ್ಕಾಚಾರ ಹಾಕಿ ಎಂದು 3 ತಿಂಗಳಿಂದ ಕೇಳುತ್ತಿದ್ದರೂ ಸಹ ಲೆಕ್ಕ ಪತ್ರ ಬರುತ್ತಿಲ್ಲ. ಖಾದಿ ಬೋರ್ಡಿನಲ್ಲಿ 187 ಕೋ-ಆಪರೇಟಿವ್ ಸೊಸೈಟಿಗಳಲ್ಲಿ 47 ಲಕ್ಷ ರೂಪಾಯಿಗಳ ದುಡ್ಡು ಇಲ್ಲ. 187 ಸೊಸೈಟಿಗಳ ಹೆಸರೇ ಇಲ್ಲ, ಮತ್ತು ಕುಲವಿಲ್ಲ, ಗೋತ್ರವಿಲ್ಲ. ಇಂಥ ಬೋರ್ಡ್‌ಗಳನ್ನು ಕ್ರಿಯೇಟ್ ಮಾಡಿ ಪ್ರಜೆಗಳ ಹಣವನ್ನು ದುಂದು ವೆಚ್ಚ ಮಾಡುವ ಸರ್ಕಾರದ ಕೈಯಲ್ಲಿ ಈ ಹಣ ಕೊಟ್ಟರೆ ಹೇಗೆ ? ನಮಗೆ ಈ ಟ್ಯಾಕ್ಸ್ ಹಾಕುವುದು ನ್ಯಾಯವೇ, ಧರ್ಮವೇ, ಸರಿಯೇ, ಅಥವಾ ಈ ಟ್ಯಾಕ್ಸನ್ನು ನಿಮ್ಮ ಕೈಯ್ಯಲ್ಲಿ ಕೊಟ್ಟರೆ ಈ ಹಣವನ್ನು ನೀವು ಸರಿಯಾಗಿ ಅಭಿವೃದ್ಧಿ ಮಾಡುತ್ತೀರಾ ಎಂದು ಕೇಳುತ್ತೇನೆ.

ಕೇಂದ್ರ ಸರ್ಕಾರದವರು 4 ದಿನಗಳ ಕೆಳಗೆ ಒಂದು ನೋಟಿಫಿಕೇಷನ್ ಹೊರಡಿಸಿದ್ದಾರೆ ಐ.ಎ.ಎಸ್. ಮತ್ತು ಐ.ಪಿ.ಎಸ್. ಎಷ್ಟು ಜನರು ಇದ್ದಾರೆ ಎಂದು. ನೀವು ಐ.ಎ.ಎಸ್. ಮತ್ತು ಐ.ಪಿ.ಎಸ್. ಜನಗಳಿಗೆ ಆಫೀಸ್ ಕ್ರಿಯೇಟ್ ಮಾಡಿ ಅವರಿಗೆ ಕೆಲಸ ಕೊಡಲು ಅವಕಾಶ ಮಾಡಿಕೊಡುತ್ತಿದ್ದೀರಿ. ಈ ರಾಜ್ಯದಲ್ಲಿ 19 ಜನ ಐ.ಎ.ಎಸ್. ಅಧಿಕಾರಿಗಳು ಹೆಚ್ಚು ಇದ್ದಾರೆ, 17 ಜನ ಐ.ಪಿ.ಎಸ್ ಅಧಿಕಾರಿಗಳು ಹೆಚ್ಚು ಇದ್ದಾರೆ. 48 ಜನ ಅಸಿಸ್ಟೆಂಟ್ ಕಮೀಷನರುಗಳು ಹೆಚ್ಚಾಗಿದ್ದಾರೆ. ಇವರಲ್ಲಿ ಒಬ್ಬರಿಗೆ ರಜ ಕೊಡುವುದು, ಇನ್ನೊಬ್ಬರಿಗೆ ಕೆಲಸ ಕೊಡುವುದು, ಹೀಗೆ ಸರ್ಕಾರದ ಯಂತ್ರ ಬೆಳೆದಿದೆ.

(ಶ್ರೀ ಸಿ. ಜೆ. ಮುಕ್ಕಣ್ಣಪ್ಪ)

ಟ್ಯಾಕ್ಸಿನಿಂದ ನಾಲ್ಕೂವರೆ ಕೋಟಿ ರೂಪಾಯಿ ಬರುತ್ತದೆ, ನಾಲ್ಕು ಲಕ್ಷವಲ್ಲ. ಶ್ರೀಮಾನ್ ಆರ್. ಎಂ. ಪಾಟೀಲರು ಇದು ಬಹಳ ಸಿಂಪಲ್ ಬಿಲ್ಲು ಎಂದು ಹೇಳಿದರು. ಇದರಲ್ಲಿ ಹಾವು ಚೇಳು ಅಡಗಿದೆ. ಅದು ನಮಗೆ ಗೊತ್ತಿದೆ. ಈ ಬಿಲ್ಲನ್ನು ಸ್ವಾಗತ ಮಾಡಬೇಕಾದರೆ ಬರೀ ಅರ್ಬಾನ್, ಏರಿಯಾಗಳಿಗೆ ಮಾತ್ರ ಲಿಮಿಟ್ ಮಾಡಿಕೊಳ್ಳಿ. 16 ಕಿಲೋಮೀಟರ್ ತೆಗೆದುಬಿಡಿ, 6 ಪರ್ಸೆಂಟ್ 4 ಪರ್ಸೆಂಟ್ ಆಗಲಿ, ನಾನು ಒಪ್ಪಿಕೊಳ್ಳುತ್ತೇನೆ. ರೈತರ ಮೇಲೆ ಡೈರೆಕ್ಟ್ ಆಗಿ ಇಂಡೈರೆಕ್ಟ್ ಆಗಿ ನೀರಿನ ತೆರಿಗೆ, ಇರಿಗೇಷನ್ ಬೆಟರ್‌ಮೆಂಟ್ ಲೆವಿ ಮುಂತಾದ ತೆರಿಗೆಗಳನ್ನು ಹಾಕುತ್ತಾ ಹೋದರೆ ನಾನಾದರೂ ಸಹ ಹೇಳುತ್ತೇನೆ, ಈ ಸರ್ಕಾರ ಒಂದು ಅರಗಳಿಗೆಯೂ ಅಸ್ತಿತ್ವದಲ್ಲಿರುವುದಕ್ಕೆ ಲಾಯಕ್ ಇಲ್ಲ ಎಂದು ನಾನು ಮನಃಪೂರ್ವಕವಾಗಿ ಹೇಳುತ್ತೇನೆ. ಅಲ್ಲದೆ ಈ ಬಿಲ್ಲನ್ನು ನಾನು ವಿರೋಧ ಮಾಡುತ್ತೇನೆ.

4-30 P.M.

Sri K. S. SURYANARAYANA RAO (Mysore City).—Mr. Speaker, Sir I have got to oppose this Bill, of course, very vehemently but our vehemence may not have any effect on the Minister because he seems to be determined to goahead with the Bill. As has been pointed out by some of my friends, the main defect in the Bill is that it was originally intended to cover a particular area and a particular town but now it is sought to be extended and as a result so many inconsistencies and difficulties have arisen. This Bill seeks to tax each and everybody in this State. The memorandum of giving the estimated extra expenditure on staff, etc. as Rs. 5 lakhs is not correct ; it will be as big as perhaps the Revenue Department but the income will be not only Rs. 45 lakhs but five or six times more than that. There is no rationale behind this tax. We do not give the municipalities grant and other assistance ; they have to maintain themselves on their own resources. This is one of the municipal resources which we are trying to tap. Are we going to give them anything in return ? Where are they to find money to repair the bad roads and give several other amenities to the people ? The Bill as drafted is perhaps not well thought out because section 99 of the Bangalore Corporation Act is sought to be amended by this Bill. So far that 0.4 per cent is concerned it may be all right, but you are amending the property tax also. What relation has the 0.4 per cent got to do with the property tax. It may be appropriate in the Corporation Amendment Bill which will come up before this House. Like that there are several provisions which are not very necessary.

Now it is estimated that the extra expenditure would be Rs. 5 lakhs on staff, etc. You can save this. Rs. 5 lakhs by entrusting the collection work to the Corporation or the municipalities and giving them a margin of 5 to 10 per cent. Why do you want to create an independent machinery? In the rural area there is the Chief Executive Officer of the Taluk board. We can ask him to do this work in the taluks. That way we can save a lot of money.

Then, this 16 kilometer limit which you have fixed covers every inch of the State. Starting from Mysore to Bangalore, every town coming in between will be covered by this 16 kilometre limit. Similarly,

from Chamarajnagar to Mysore, every town in between will be covered under this Bill. If you had said that this would apply to an area with a population of a lakh and more or three lakhs and more, I could have understood.

Suppose it is barren land and it is within the 16 kilometer zone. No doubt he will not be paying agricultural tax but he will have to pay this tax.

If a building is let out or if a property is put to use and yields return and if you say that you are entitled to a portion of it, I can understand that. What of those who build to live in and not let out? In a sense, even that you are not entitled to because it amounts to a tax on wealth or capital gains tax. That does not come within the State List; that comes under the Central List. Even on that ground it will be challenged in a court of law and may be struck down by the High Court. Instead of that, be rational. Out of 15 per cent of the property tax if you say, give 2 per cent that is rational. Otherwise in effect, this becomes double taxation on the same property.

It has been provided that no suits will lie in a civil court. It has become the fashion nowadays to oust the jurisdiction of the civil courts. I feel that interpretations should be left to the civil court. As it is in the Bill, except by way of writs we have no other way. A man at Kumta or Sirsi has to come to Bangalore and engage an Advocate and spend a lot of money in the High Court.

Lastly, this is a measure which is likely to enhance the tax burden of the common man. We are going to raise the property tax from 10 per cent to 15 per cent and a further tax of 0.4 per cent under this Act will be too much of a burden on the common man. I would therefore at least request the Hon'ble Minister to refer this Bill to a Select Committee and take their best advice before it is finally passed by this House.

† ಶ್ರೀ ಎಸ್. ಗೋಪಾಲಗೌಡ (ತೀರ್ಥಹಳ್ಳಿ).—ಮಾನ್ಯ ಅಧ್ಯಕ್ಷರೇ, ಯುಗಾದಿ ಬರುತ್ತಾ ಇದೆ. ಪ್ರತಿ ವರ್ಷ ಯುಗಾದಿಗೆ ಏನಾದರೂ ಹೊಸ ಕೊಡುಗೆಯನ್ನು, ಉಡುಗೊರೆಯನ್ನು ಕೊಡುವುದು ಸಂಪ್ರದಾಯ. ಹಾಗೆ ನಮ್ಮ ಸರ್ಕಾರಗಳು ಕಳೆದ 18 ವರ್ಷಗಳಿಂದಲೂ ಈ ದೇಶದ ಜನತೆಗೆ ಪ್ರತಿ ಆಯವ್ಯಯ ಅಧಿವೇಶನ ಬಂದಾಗಲೂ ಒಂದೊಂದು ಹೊಸ ತೆರಿಗೆಯ ಉಡುಗೊರೆಯನ್ನು ಕೊಟ್ಟುಕೊಂಡುಬಂದು, ಅವನ್ನು ಈಗಾಗಲೇ ಹೊತ್ತಿರತಕ್ಕ ಪ್ರಜೆ, ತೆರಿಗೆಗಳನ್ನು ಕೊಡಲಾರದೆ ಮುಗ್ಗರಿಸಿ ಮಣ್ಣು ತಿನ್ನುವ ಕಾಲದಲ್ಲೂ ಇನ್ನೂ ಬದುಕಿ ಇದ್ದಾನಲ್ಲಾ ಎಂದು ಅವನ ಮೇಲೆ ಇನ್ನೂ ಹೇರಬೇಕು ಎಂದು ಕೇಂದ್ರ ಹಾಗೂ ರಾಜ್ಯ ಸರ್ಕಾರಗಳು ಮನಸ್ಸು ಮಾಡಿವೆ ಎಂದು ಕಾಣುತ್ತದೆ. ಅವರು ಒಂದು ನೂರು ಕೋಟಿ ರೂಪಾಯಿಗಳ ಹೊಸ ತೆರಿಗೆಗಳನ್ನೂ ನಮ್ಮ ಸರ್ಕಾರ 20 ಕೋಟಿ ರೂಪಾಯಿಗಳ ಹೊಸ ತೆರಿಗೆಗಳನ್ನೂ ಹಾಕಬೇಕು ಎಂದು ಬಹುಶಃ ಪಣ ತೊಟ್ಟಂತೆ ಕಾಣುತ್ತದೆ. ಇದು ದುರದೃಷ್ಟಕರ ಎಂದು ಕಾಣುತ್ತದೆ. ಬರುವ ಸಂವತ್ಸರ ಪರಾಭವ ಸಂವತ್ಸರ. ಜನತೆಯು ಪರಾಭವ ಆಗುತ್ತಾರೊ ಅಥವಾ ಸರ್ಕಾರದ ಪರಾಭವ ಆಗುತ್ತದೋ ನಾವು ಕಾದು ನೋಡಬೇಕು. ಸ್ವಾಮಿ, ಈಗಾಗಲೇ ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಗಳು ಭೂಮಿಯ ಮೇಲೆ ಕರವನ್ನು ಹೇರುವುದಕ್ಕೆ ಬೇರೆ ಮಸೂದೆ ಮೂಲಕ ಸರ್ಕಾರಕ್ಕೆ ಅಧಿಕಾರವನ್ನು ಕೊಟ್ಟಿದ್ದೇವೆ. ಈಗಾಗಲೇ ಅವರು ಕರವನ್ನು ಹೇರುತ್ತಾ ಇದ್ದಾರೆ. ಬೆಂಗಳೂರು ಮುನಿಸಿಪಾಲಿಟಿ ಆಕ್ಟ್ ಪ್ರಕಾರ ಪಾಯಿಂಟ್ ನಾಲ್ಕು ಅಂಶದಷ್ಟು ತೆರಿಗೆಯನ್ನು ಖಾಲಿ ನಿವೇಶನಗಳಮೇಲೆ ಹಾಕಲು ಉದ್ದೇಶಿಸಿದ್ದೀರಿ ಎಂದು ತಮ್ಮ ಉದ್ದೇಶ ಮತ್ತು ಕಾರಣಗಳಲ್ಲಿ ತಿಳಿಸಿದ್ದೀರಿ. ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಗಳು ತೆರಿಗೆಗಳನ್ನು ಈಗಾ

(ಶ್ರೀ ಎಸ್. ಗೋಪಾಲಗೌಡ)

ಗಳೇ ಸಾಕಷ್ಟು ಹಾಕುತ್ತಾ ಇವೆ. ಗ್ರಾಮ ಪಂಚಾಯಿತಿಗಳು ಹಾಕುತ್ತಾ ಇವೆ. ನಗರಸಭೆ ಮತ್ತು ಪೌರಸಭೆಗಳು ಹಾಕುತ್ತಾ ಇವೆ. ಬೆಂಗಳೂರು ಮಲ್ಲೇಶ್ವರ ಕ್ಷೇತ್ರದಿಂದ ಆರಿಸಿ ಬಂದಂಥ ಮಾನ್ಯ ಸದಸ್ಯರು ಈ ತೆರಿಗೆಯನ್ನು ಸ್ವಾಗತಿಸಿದರು ಎಂದು ನಾನು ಕೇಳಿದೆ. ಮತ್ತು ಈ ತೆರಿಗೆಯನ್ನು ಕಾರ್ಪೊರೇಷನ್‌ನವರಿಗೆ ಕೊಟ್ಟರೆ ಅವರು ಅಭಿವೃದ್ಧಿ ಕಾರ್ಯಗಳನ್ನು ಮಾಡಬಹುದು ಎಂದು ಹೇಳಿದರೆಂದೂ ಕೇಳಿದೆ. ಏನೇ ಇರಲಿ ಈ ತೆರಿಗೆಗಳ ಹೊರೆಯನ್ನು ಅನುಭವಿಸಿದ ನಂತರವಾದರೂ ಹುಬ್ಬಳ್ಳಿ-ಧಾರವಾಡ, ಬೆಂಗಳೂರಿನ ಜನ ಕಣ್ಣು ತೆರೆಯಬಹುದು ಎನ್ನುವ ಆಸೆ ನನಗಿದೆ. ಸರ್ಕಾರದವರಿಗೆ ಹಣ ಬೇಕು. 18 ವರ್ಷಗಳ ಕೆಟ್ಟ ಆರ್ಥಿಕ ಧೋರಣೆಯ ಪರಿಣಾಮವಾಗಿ ಅಥವಾ ದುಷ್ಟ ದುರ್ವ್ಯಯದ ಪರಿಣಾಮವಾಗಿ ಇವತ್ತು ಸಂಪೂರ್ಣವಾಗಿ ಕೇಂದ್ರ ಹಾಗೂ ರಾಜ್ಯಗಳ ಆರ್ಥಿಕ ಸ್ಥಿತಿ ದಿವಾಳಿ ಸ್ಥಿತಿಗೆ ಮುಟ್ಟಿದೆ. ರೂಪಾಯಿಯನ್ನು ಅಪಮೌಲ್ಯ ಮಾಡಿಯಾದರೂ ಬೆಲೆಗಳನ್ನು ಹಿಡಿತಕ್ಕೆ ತರಬೇಕು. ಹಾಗೂ ಆರ್ಥಿಕ ವಿಷಮತೆಯನ್ನು ಸರಿದೂಗಿಸಿಕೊಳ್ಳಬೇಕು ಅಪಾಯ ಬರುವ ಮೊದಲು ಎಂದು ಅನೇಕ ಹಣಕಾಸಿನ ತಜ್ಞರು ಸಲಹೆ ಮಾಡಿದರು. ಆದರೆ ಕೇಂದ್ರ ಸರ್ಕಾರದವರು ಮರ್ಯಾದೆಗೆ ಅಂಜಿದ್ದಾರೆ ಎಂದು ಕಾಣುತ್ತದೆ. ಈವೊತ್ತು ಒಂದು ಡಾಲರಿಗೆ ಇರತಕ್ಕ ರೂಪಾಯಿ ವಿನಿಮಯ ಕಡಿಮೆಯಾಗಿ ಅಮೇರಿಕಾ ಗೋಧಿ ನಿಂತುಹೋಗುತ್ತದೆ, ಎಂದು ಹೊರಗಡೆ ಕೋಲಾಹಲ ಉಂಟಾಯಿತು. ಇದನ್ನು ತಿಳಿಯದೆ ಹೊಸಹೊಸ ಕರಗಳನ್ನು ಹಾಕಿ ಹಣದ ಉಬ್ಬರ ಕಡಿಮೆ ಮಾಡುತ್ತೇವೆಂದು ಹೊರಟಿದ್ದೀರಿ. ಇದು ಹೊಸ ಅರ್ಥಶಾಸ್ತ್ರ ಎಂದು ಕಾಣುತ್ತದೆ. ಇದುವರೆಗೆ ಹಾಕಿರುವ ಹಣದ ಹೆಚ್ಚಳದಿಂದ, ಮೂರನೆಯ ಪಂಚವಾರ್ಷಿಕ ಯೋಜನೆಯಲ್ಲಿ ವಿನಿಯೋಗಿಸಿರತಕ್ಕಂಥ ಹಣಕ್ಕೆ ಯಾವ ಪ್ರತಿಫಲವೂ ಬರದೆ 100ಕ್ಕೆ 75 ರಷ್ಟು ಹಣ ಪೋಲಾಗಿ ದುರ್ವ್ಯಯವಾಗಿ ಈ ತೆರಿಗೆಯ ಹೊರೆ ಮತ್ತು ಹಣದ ಉಬ್ಬರದಿಂದ; ಉತ್ಪಾದನೆ ಕುಂಠಿತವಾಗಿದೆ ಮತ್ತು ಜನರಲ್ಲಿ ಕೊಂಡುಕೊಳ್ಳುವ ಶಕ್ತಿ ಸಂಪೂರ್ಣವಾಗಿ ನಾಶವಾಗಿ ನಾನಾರೀತಿ ವಿಷಮತೆಗಳು ಬೆಳೆದು ಬಂದಿರುವಾಗ ಹೊಸತೆರಿಗೆ ಹಾಕಿ ಹಣದ ಉಬ್ಬರ ಕಡಿಮೆ ಮಾಡುತ್ತೇವೆ. ಇದರಿಂದ ಬೆಲೆಗಳು ಇಳಿಯುತ್ತವೆ, ಹೆಚ್ಚಿಗೆ ಸಂಪಾದನೆ ಮಾಡಿರತಕ್ಕವರ ಕೈಯಿಂದ ಹಣವನ್ನು ಶೇಖರಣೆ ಮಾಡಿಕೊಳ್ಳುತ್ತೇವೆ ಎನ್ನುವ ಹೊಸ ವಿಚಿತ್ರ ಆರ್ಥಿಕ ವೇದಾಂತವನ್ನು ಕಾಂಗ್ರೆಸ್ಸಿನ ಅರ್ಥ ಶಾಸ್ತ್ರಜ್ಞರು ಮತ್ತು ಆಡಳಿತಗಾರರು ನಮ್ಮ ಮುಂದೆ ಇಡುವುದನ್ನು ನೋಡಿ ನನಗಂತೂ ದಿಗ್ಭ್ರಮೆಯಾಗಿದೆ. ಸಮಾಜವಾದವನ್ನು ತರುವುದಕ್ಕೆ ಈ ರೀತಿ ಮಾಡುತ್ತಾರೆ ಎಂದು ಶ್ರೀ ಮುಕ್ಕಣ್ಣಪ್ಪನವರು ಹೇಳಿದರು, ಮಂಗಳೂರಿನ ಮೇಲೆ ಹಾಕಿ ಎಂದು ಹೇಳಿದರು ಎಲ್ಲಿಯಾದರೂ ಹಾಕಿ, ಆಕಾಶದ ಮೇಲೆ ಬೇಕಾದರೂ ಹಾಕಿ; ತೆರಿಗೆ ಹಾಕುವುದಕ್ಕೆ ಮೂಲವಾದ ಒಂದು ಕಾರಣ ಇರಬೇಕು. ಹಳ್ಳಿಯವರಿಗೆ ಲ್ಯಾಂಡ್ ಟ್ಯಾಕ್ಸ್ ಹಾಕಿದಾಗ ಹಳ್ಳಿಯವರು ವಿರೋಧ ಮಾಡುತ್ತಾರೆ, 'ಪೇಟೆಯವರಿಗೆ ಹಾಕಿದರೆ ಪೇಟೆಯವರು ವಿರೋಧ ಮಾಡುತ್ತಾರೆ ಎನ್ನುವತರಹ ಅಲ್ಲ. ಶ್ರೀ ವಿ. ಎಸ್. ಪಾಟೀಲ್‌ರವರು ಹೇಳಿದಹಾಗೆ, ಇದರಲ್ಲಿ ಒಂದು ಟ್ರಿಕ್ ಇರಬೇಕು, ನಮಗೆ ಅರ್ಬನ್ ಟ್ಯಾಕ್ಸ್ ಹಾಕಿದ್ದೇವೆ, ಅವರಿಗೆ ಲ್ಯಾಂಡ್ ಟ್ಯಾಕ್ಸ್ ಹಾಕಿದ್ದೇವೆ ಎಂದು ಮೂಲತಃ ಸರ್ಕಾರದವರು ಹಾಕಬೇಕು ಎಂದು ಒಂದೇ ಕಾರಣಕ್ಕೆ ಹೊಸ ತೆರಿಗೆಗಳನ್ನು ಹಾಕುವುದನ್ನು ನೋಡಿದರೆ, ಅವರು ಹೇಳಿದ ಹಾಗೆ, ಮುಳುಗುವ ಮನುಷ್ಯ ಹುಲ್ಲು ಕಡ್ಡಿ ಹಿಡಿದು ಮುಳುಗುತ್ತಾನೆ ಎನ್ನುವ ರೀತಿ ಆಗಿರುವುದು ನಮ್ಮ ದೇಶದ ದೌರ್ಭಾಗ್ಯ.

ಈ ತೆರಿಗೆಯಿಂದ 50 ಲಕ್ಷ, ಎಲ್ಲಾ ಸೇರಿ ಒಂದು ಕೋಟಿ ರೂಪಾಯಿ ವರಮಾನವನ್ನು ರಾಜ್ಯ ಸರ್ಕಾರದವರು ನಿರೀಕ್ಷಿಸಿದ್ದಾರೆ ಎಂದು ಗೊತ್ತಾಗುತ್ತದೆ, ಬೆಂಗಳೂರು ಮತ್ತು ಹುಬ್ಬಳ್ಳಿ ಧಾರವಾಡದಲ್ಲಿ ಏಪ್ರಿಲ್ ಒಂದರಿಂದ ಈ ತೆರಿಗೆ ಜಾರಿಗೆ ಬರುತ್ತದೆ. ಮಾನ್ಯ ಸಚಿವರು ಹೇಳಿದರು "not exceeding 16 Kilo meters" ಎನ್ನುವ ತಿದ್ದುಪಡಿ ತರುತ್ತೇವೆ, ನೀವು ಏತಕ್ಕೆ ಗಾಬರಿ ಮಾಡುತ್ತೀರಿ ಎಂದು ಬೇರೆ ಭಾಗದ ಜನಗಳು ಭಯಪಡಬೇಕಾಗಿಲ್ಲ ಎಂದು ಕಾರವಾರ ಮಂಗಳೂರು ಜನರಿಗೆ ಆಶ್ವಾಸನೆಯನ್ನು ಮೇಲಿಂದ ಮೇಲೆ ಕೊಡುತ್ತಿದ್ದಾರೆ. ತಾವು ನೋಟಿಫಿಕೇಷನ್ ಹೊರಡಿಸುವುದಕ್ಕೆ ಎಷ್ಟು ಹೊತ್ತು ಬೇಕು ? ಯಾವಾಗ ಬೇಕಾದರೂ ನೋಟಿಫಿಕೇಷನ್ ಹಾಕುತ್ತೀರಿ. ಈ ಕರವನ್ನು ವಸೂಲು ಮಾಡುವುದಕ್ಕೆ 5 ಲಕ್ಷ ರೂಪಾಯಿ ಖರ್ಚಾಗುತ್ತದೆ ಇದಕ್ಕಾಗಿ ಒಬ್ಬ ಕಮೀಷನರ್, ಡೆಪ್ಯೂಟಿ ಕಮೀಷನರ್, ಅಸಿಸ್ಟೆಂಟ್ ಕಮೀಷನರ್ ಮತ್ತು ಆಫೀಸರುಗಳು ಇವರನ್ನೆಲ್ಲಾ ನೇಮಕ ಮಾಡುತ್ತಾ ಇದ್ದೀರಿ. ಒಂದು ಉದಾಹರಣೆ ಹೇಳಬೇಕು ಎಂದರೆ, ಬೆಂಗಳೂರಿನಲ್ಲಿ ಹಿಂದೆ ಕಟ್ಟಿದಂಥ ಒಂದು ಸಾಮಾನ್ಯ ಮನೆ ಇದೆ ಎಂದು ಇಟ್ಟುಕೊಳ್ಳೋಣ. ಯಾರೋ ಒಬ್ಬ ವಿಧವೆ ಅರ್ಧ ಭಾಗದಲ್ಲಿ ವಾಸವಾಗಿದ್ದು, ಮಿಕ್ಕ ಭಾಗವನ್ನು ಬಾಡಿಗೆಗೆ ಕೊಟ್ಟಿದ್ದು ಸ್ವಲ್ಪ ಭಾಗ ಕಾಂಪೌಂಡ್ ಇದ್ದು ಮತ್ತು ಮನೆ ಬೀಳುವ ಸ್ಥಿತಿಯಲ್ಲಿ ಇದ್ದು 30 ರೂಪಾಯಿ ಬಾಡಿಗೆ ಕೊಟ್ಟುಕೊಂಡು ಹಾಳೇ ಕಾಲದಿಂದ ಬಂದಿದ್ದಾರೆ ಎಂದು ಇಟ್ಟುಕೊಳ್ಳೋಣ

ಲೆಕ್ಕಹಾಕಿದರೆ ಮಲ್ಲೇಶ್ವರವಾಗಲೀ, ಬಸವನಗುಡಿಯಾಗಲಿ, ಯಾವ ಭಾಗದಲ್ಲಿಯೇ ಆಗಲಿ, ಆ ಮನೆಗೆ ಮಾರುವುದಾದರೆ ಒಂದು ಲಕ್ಷ ರೂಪಾಯಿ ಕನಿಷ್ಟ ವ್ಯಾಲ್ಯೂಯೆಷನ್ ಆಗುತ್ತದೆ; ಅದಕ್ಕೆ 600 ರೂಪಾಯಿ ಪ್ರತಿವರ್ಷ ಕಂದಾಯ ಬೇರೆ ಕೊಡಬೇಕಾಗುತ್ತದೆ. ಆ ಹೆಂಗಸು ಬಾಡಿಗೆ ಯಿಂದಲೇ ಜೀವನ ಮಾಡಬೇಕಾಗಿರುವಾಗ ಮಣ್ಣು ತಿನ್ನಬೇಕೇ ಮನೆ ಮಾರಾಟ ಮಾಡಬೇಕೇ, ಆತ್ಮಹತ್ಯೆಮಾಡಿಕೊಳ್ಳಬೇಕೇ ಎನ್ನುವುದನ್ನು ಸರ್ಕಾರದವರು ವಿಚಾರ ಮಾಡಬೇಕು. ಅಂತಹವರು ಯಾರೇ ಆಗಿರಲಿ, ಗಂಡಸೇ ಆಗಿರಲಿ, ಈ ತೆರಿಗೆ ಕೊಡಬೇಕು ಎಂದರೆ ಇದು ಅನ್ಯಾಯದ ಪರಮಾವಧಿ ಎಂದು ನಾನು ಭಾವಿಸುತ್ತೇನೆ. 16 ಕಿಲೋ ಮೀಟರ್ಸ್ ಸುತ್ತಲೂ ಎಂದರೆ ಮಾನ್ಯ ಬೈರೇಗೌಡರ ಊರಿನ ತನಕ ಹೋಗುತ್ತದೆ. ಅಲ್ಲಿ ಬೇಕಾದಷ್ಟು ಖುಷ್ಕಿ ಭೂಮಿ ಹಾಳುಬಿದ್ದಿವೆ. ಅವಕ್ಕೂ ಇದು ಅನ್ವಯವಾಗುತ್ತದೆ. ಮನೆಗಳ ಬೆಲೆ ದಿನೇ ದಿನೇ ಏರುತ್ತಾ ಇದೆ ತಾವು ಈ ತೆರಿಗೆ ಹಾಕುವುದರಿಂದ ಕಡಿಮೆಯಾಗುವುದಿಲ್ಲ. ಅದನ್ನು ತಡೆಗಟ್ಟುವುದಕ್ಕೆ ಏರುವ ಬೆಲೆಯನ್ನು ನ್ಯೂಟ್ರೈಲೈಸ್ ಮಾಡು ವಿಧಾನ ಕಂಡುಹಿಡಿದಿದ್ದೀರಾ ? 10 ಸಾವಿರದ ಮೇಲೆ 100 ರೂಪಾಯಿ ಸೇರಿಸಿ ಮಾರುತ್ತಾರೆ. ಆದುದರಿಂದ ನಿವೇಶನಗಳ ಬೆಲೆ ಕಡಿಮೆಯಾಗುತ್ತದೆಯೇ ? ನಿಮಗೆ ಹಣ ಬೇಕು. ಜೀವಂತನಾಗಿದ್ದವನ ಮೇಲೆ ತರಿಗೆ ಹಾಕಬೇಕು ತೀರಿ ಹೋದವನ ಮೇಲೂ ಹಾಕಬೇಕೆಂದರೆ, ಇದು ಬಹಳ ವಿವೇಚನಾರಹಿತವಾದ ತೆರಿಗೆ ಹಾಕತಕ್ಕಂಥ ಕ್ರಮ, ಈಗಲಾದರೂ ಸರ್ಕಾರದವರು ಈ ವಿಷಯಗಳ ಬಗ್ಗೆ ಪುನರ್ವಿಮರ್ಶೆ ಮಾಡುವುದು ಒಳ್ಳೆಯದು, ಮಾನ್ಯ ಮುಖ್ಯ ಮಂತ್ರಿಗಳು ಎಲ್ಲೋ ಒಂದು ಕಡೆ ಬಹಿರಂಗವಾಗಿ ಹೇಳಿದ್ದಾರೆ ಈ ಭೂ ಕಂದಾಯವನ್ನು ವಿರೋಧಿಸುವುದರಲ್ಲಿ ಏನೋ ರಾಜಕೀಯ ಇದೆ ಎಂದು, ಹೌದು, ರಾಜಕೀಯ ಇದ್ದೇ; ಇದೆ ಕಾಂಗ್ರೆಸ್ಸನ್ನು ಅಧಿಕಾರ ಸ್ಥಾನದಿಂದ ಕಿತ್ತು ಹಾಕಬೇಕು ಎನ್ನುವುದು ಇದ್ದೇ ಇದೆ. ಆದರೆ ಸರ್‌ಛಾರ್ಜು ವಿರೋಧಿಸುವುದರಲ್ಲಿ ರಾಜಕೀಯ ಇಲ್ಲ ರೈತ ನೆಲ ಮುಟ್ಟಿದ್ದಾನೆ. ಮಣ್ಣಿನೊಳಗೆ ಹೂತು ಹೋಗುವುದು ಬೇಡ. ಕೃಷಿ ಉತ್ಪಾದನೆ ಹೆಚ್ಚಿಸಬೇಕು ಎಂದು ಪ್ರಾಮಾಣಿಕವಾದ ಉದ್ದೇಶ ಇದ್ದಲ್ಲಿ, ರೈತನಿಗೆ ಏನೂ ತೆರಿಗೆ ಹಾಕದೆ ಪ್ರೋತ್ಸಾಹ ಕೊಟ್ಟರೆ ಆತನು ಬದುಕಿಯಾನು. ಆತನು ಈಗ ಹೆಚ್ಚು ಬೆಳೆಯಲಾರದಂಥ ದುಸ್ಥಿತಿಯಲ್ಲಿ ಇದ್ದಾನೆ. ಆ ಕಾರಣಕ್ಕಾಗಿ ವಿರೊಧ ಮಾಡುತ್ತೇವೆ. ಇದರಲ್ಲಿ ವಿಶೇಷವಾದ ರಾಜಕೀಯ ಇದೆ ಎಂದು ಭಾವಿಸುವುದಾದರೆ, ಅದು ಬಹಳ ದೂರದ ವಿಷಯ ಅರ್ಥ ಕಲ್ಪಿಸಿ ಮಾತನಾಡತಕ್ಕ ಮಾತು ಆಗುತ್ತದೆ. ಕಾರವಾರದ ಸ್ನೇಹಿತರು ಈ ತೆರಿಗೆ ಅಲ್ಲಿ ಬೀಳುವುದಿಲ್ಲ, ಇಲ್ಲಿ ಬೀಳುವುದಿಲ್ಲವೆಂದು ವಾದಮಾಡಿದರು. ಇದು ಯಾವ ತರಹ ಬೀಳುತ್ತದೆ, ಜನಗಳ ಮೇಲೆ ದುಷ್ಪರಿಣಾಮ ಏನಾಗುತ್ತದೆ, ಆರ್ಥಿಕ ಸ್ಥಿತಿಮೇಲೆ ಏನು ಪರಿಣಾಮ ವಾಗತ್ತದೆ ಎಂದು ಸರ್ಕಾರದವರು ಪರಿಶೀಲನೆಮಾಡಿ ಈ ಮಸೂದೆಯನ್ನು ಗೌರವದಿಂದ ಹಿಂತೆಗೆದುಕೊಳ್ಳಬೇಕೆಂದು ಹೇಳಿ ಈ ಮಸೂದೆಯನ್ನು ತ್ರೀವ್ರವಾಗಿ ನಾನು ವಿರೋಧಿಸುತ್ತೇನೆ.

† ಶ್ರೀ ಬಿ. ನಂಜಪ್ಪ (ಕಬ್ಬನ್‌ಪೇಟ್).—ಮಾನ್ಯ ಅಧ್ಯಕ್ಷರೇ, ಈಗ ನಮ್ಮ ಮುಂದೆ ಇರತಕ್ಕ ಅರ್ಬನ್ ಲ್ಯಾಂಡ್ ಟ್ಯಾಕ್ಸ್ ಬಿಲ್ಲನ್ನು ನಾನು ವಿರೋಧಿಸುತ್ತೇನೆ ಮತ್ತು ಒಂದು ಸೂಚನೆ ಮಾಡಲು ಬಯಸುತ್ತೇನೆ. ಈಗಾಗಲೇ ಬೆಂಗಳೂರು ನಗರದಲ್ಲಿ ಕಂಜೆಶನ್ ಆಗಿದೆ. ಈ ಟ್ಯಾಕ್ಸ್ ಹಾಕುವುದರಿಂದ ಇನ್ನೂ ಜಾಸ್ತಿ ಕಂಜೆಶನ್ ಆಗುತ್ತದೆ. ಬೆಂಗಳೂರು ಕಂಟೋನ್‌ಮೆಂಟ್ ಏರಿಯಾದಲ್ಲಿ ಒಂದು ಇಂಚು ಜಾಗ ಬಿಡದೆ ಎಲ್ಲ ಕಡೆ ಕಟ್ಟಡಗಳು ಬಂದು ಬಿಡುತ್ತವೆ. ಇದುವರಗೆ ಬೆಂಗಳೂರು ಸಿಟಿಯು ಒಂದು 'ಬ್ಯೂಟಿಫುಲ್ ಸಿಟಿ' ಅಂದರೆ, ಒಂದು ಸುಂದರ ನಗರ ಎಂದು ಪ್ರಸಿದ್ಧವಾದದು ಈ ಟ್ಯಾಕ್ಸ್ ಹಾಕಿದ ಮೇಲೆ ಕಂಜೆಸ್ಟೆಡ್ ಸಿಟಿಯಾಗುತ್ತದೆ. ಈಗಾಗಲೇ ಸಾಮಾನ್ಯ ಜನತೆಯ ಮೇಲೆ ಬಹಳ ಟ್ಯಾಕ್ಸ್ ಹಾಕಿದ್ದೀರಿ. ಟ್ಯಾಕ್ಸ್ ಭಾರ ಹೆಚ್ಚಾಗಿದೆ. ಹೊಸ ಟ್ಯಾಕ್ಸ್ ಹಾಕತಕ್ಕ ಈ ಅರ್ಬನ್ ಲ್ಯಾಂಡ್ ಟ್ಯಾಕ್ಸ್ ಬಿಲ್ಲನ್ನು ಸರಕಾರದವರು ವಾಪಸ್ ತೆಗೆದುಕೊಳ್ಳುವುದು ಒಳ್ಳೆಯದು. ಆದುದರಿಂದ ಈ ಬಿಲ್ಲನ್ನು ಮಾನ್ಯ ಮಂತ್ರಿಗಳು ವಾಪಸು ತೆಗೆದುಕೊಳ್ಳಬೇಕೆಂದು ಹೇಳಿ ನನ್ನ ಈ ಎರಡು ಮಾತುಗಳನ್ನು ಮುಗಿಸುತ್ತೇನೆ.

Sri R. M. PATIL.—Sir, I am extremely grateful to the Hon'ble Members who participated in the discussion so far as the clauses of this Bill are concerned.

Some of the Hon'ble Members questioned the legality or constitutionality of the Bill. In my humble submission, their contention is not correct. It is perfectly constitutional to assess tax on the land situated in the urban areas. Even the decision of our High Court does not expressly bar such a measure. The decision was in respect of the

(SRI R. M. PATIL)

Building Tax and the classification of the areas. Here, in this case the entire levy is involved. Therefore, either the constitutionality or the legality does not come in the way of considering and passing this measure.

We are to observe the canons of taxation. Generally the canons of taxation can be classified in four ways. Firstly, the taxation must be equitable; secondly there should be a certainty how much tax is to be paid; thirdly, the persons who are taxed must be in a position to pay the tax; fourthly, the convenience so as to pay tax. I may add my own, as a fifth canon in view of the circumstances of these days, *i.e.*, necessity to tax.

With great humility, I am submitting that in these days of developmental activities not only in the rural areas but also in the urban areas, the prices of lands have gone too high; practically they are shooting up. So, I may be permitted to ask the question, of course to myself,—is there any effort by any one of these individual holders to develop the areas so as to give rise to the prices which are now soaring high? Absolutely nothing. The indvidual owner of any property in any urban area—whether it be in the City or Corporation or in the Town, have not made any effort for the general growth of the area concerned. But the shooting of the prices is mainly due to the efforts of the developmental activities taken by the government directly or indirectly. That is why, the Government intends to take some share of the rise in prices to flow back that money for the Developmental Activities.

In view of these, it is necessary to examine the clause of this Bill, taking into consideration all these four canons.

5-00 P.M.

Sir, this Bill is equitable. Clauses of the Bill are so perfectly examined that there is no *lacuanae* left. Firstly, the urban area has to be declared by notification; secondly the application of the clauses of this Bill after it is passed into Act. Thirdly, the zones which are to be formed—zones and sub-zones, there is ample scope for people to fille objections and when objections are recived, they will be decided by a competent authority. There is also provision made for the appellate authority, that is a tribunal and when the appellate authority has decided so far as the propriety of forming the zones, that authority is the authority of a judicial officer of a rank of a Civil Judge. That is why, it is presumed that when the zones have been decided, by a tribunal, *i.e.*, by an officer of the status of a civil judge. There is no necessity of going to the court with a civil suit. Besides this, there is also provision under the constitution under article 227, if there is any irregularity or illegality or any sort of defects, the aggrieved party is entitled to go by way of writ petition to the High Court. Thus, the provisions have been made so far as equity is concerned.

Then again, in the case of assessing the market value—There is a provision. It is not simply market value, but it is the average market value. No doubt, the procedure will be cumbrous, no doubt there is difficulty but that difficulty will be faced not by the persons concerned, but by the officers. The officers will have to take into consideration, the highest and the lowest prices in that area. These difficulties are bound to be there at the initial stages of implementation of such legislations of taxations. The required machinery has to be organised and these officers shall have to be trained and ultimately given sufficient knowledge so as to effectively implement this Act.

When once the assessment is decided, it will be published. There is also scope for objection. When once this is decided, it will survive for ten years. Therefore, the measure or the clauses of this Bill have amply provided for equitability of the measure and the certainty of the quantum of tax to be paid.

Now I have tackled the equitability and certainty. As regards conveniences, that also will be provided once assessment is announced and published. Then it will be recovered according to convenience. That depends upon the rules that are to be framed.

As regards the ability to pay Sir, we know that people living in villages have now a tendency to settle in the towns. No doubt, the town life or urban life is getting costly. Even then, they do not hesitate. That goes to show that there is employment potential in the cities, in the first place on account of development of industry, on account of the development of educational institutions and on account of so many other factors such as better welfare amenities. That is why, the urban life has proved to be more attractive, more comfortable and at the same time advantageous to the people.

When industrialisation is there, the valuation of the land will go high, and the valuation is going high on account of the efforts that the Government is making and naturally Government is entitled to levy tax so far as urban land is concerned. Whatever that is taxed under the provisions of the Bill, is only the land. Therefore, there should be no objection for such assessment.

As regards the quantum of taxes, the Hon'ble Members should not contend now. It is not an accomplished fact. Under the Mysore Municipalities Act, 1964 there is a provision; enabling the Municipal council to tax similarly, under the Bangalore Corporation Act which has been recently amended, there is a provision. Therefore, as regards quantum of tax, there should not be any objection. The only contention is, whether this Bill is according to the Constitution, that point is answered already.

With these few comments, I crave the indulgence of the House for consideration of this Bill.

Mr. SPEAKER.—The question is:

"That the Mysore Urban Land Tax Bill, 1966 be taken into consideration."

The motion was adopted.

Clause 2.

Mr. SPEAKER.—There are amendments. The Hon' ble Minister may move them.

Sri R. M. PATIL.—Sir, I beg to move:

"That at page 3, for item (1), the following item shall be substituted, namely :—

" (1) " appointed date " means—

(i) In relation to the areas specified in clause (*a*) of sub-section (3) of section (1), the first day of April, 1966;

(ii) in relation to any other area notified under clause (*b*) of sub-section (3) of section (1) the first day of April of the financial year in which the notification under the said clause is published;"

Mr. SPEAKER.—Amendment moved:

"That at page 3, for item (1), the following item shall be substituted, namely :—

" (1) "appointed date" means—

(i) in relation to the areas specified in clause (*a*) of sub-section (3) of section 1, the first day of April, 1966;

(ii) in relation to any other area notified under clause (*b*) of sub-section (3) of section 1, the first day of April of financial year in which thenotfication under the said clause is published;"

I will put all the amendments to clause 2 and allow discussion. Sri G. V. Gowda many move his amendment to clause 2.

Sri G. V. GOWDA.—Sir, I beg to move:

"That at page 5, in item (15), the words 'and is actually used for the cultivation crops' at the end and the explanation to it shall be deleted".

Mr. SPEAKER.—Amendment moved:

"That at page 5, in item (15), the words 'and is actually used for the cultivation of crops' at the end and the explanation to it shall be deleted".

Sri G. V. GOWDA.—I am not moving my next amendnent to the same clause.

Sir, so far as my amendment is concerned, it is said that the lands used for agricultural purposes are not to be taxed under the provisions of this Bill. For exempting them, two things have to be shown—that they have been registered in the revenue accounts and that that they should be actually under cultivation. Since some limit is fixed here, it may be either 16 kilometers or 8 kilometers, it is likely that among the agricultural lands, registered as such, there may be barren lands lying fallow. Also, being barren, they may not make use of the lands for the construction of houses. Such barren lands may be attracted by this provision. If they are registered as agricultural lands in the revenue accounts, they have to be exempted. But if they are lying barren and not under cultivation, my plea is, they have to be exempted. That is why, the explanation also should be deleted.

Sri R. M. PATIL.—Sir, I beg to oppose this on the ground, that it is against the national interest. When that land is registered as agricultural land, he must grow crops in the interests of the nation as per grow more food policy. If he fails to do so, he has no argument to say that his land is fallow and it should be exempted.

Mr. SPEAKER.—I will now put the amendment of the Hon'ble Minister to the vote of the House.

The question is :

"That at page 3, for item (1), the following item shall be substituted, namely :

"(1) 'appointed date' means.—

(i) in relation to the area specified in clause (*a*) of sub-section (3) of section 1, the first day of April, 1966 ;

(ii) in relation to any other area notified under clause (*b*) of sub-section (3) of section 1, the first day of April of the financial year in which the notification under the said clause is published ;"

The amendment was adopted.

Mr. SPEAKER.—Is Sri Gowda pressing his amendment ?

Sri G. V. GOWDA.—Yes, Sir.

Mr. SPEAKER.—The question is :

"That at page 5, in item (15), the words 'and is actually used for the cultivation of crops' at the end and the explanation to it shall be deleted."

The amendment was negatived.

Mr. SPEAKER.—I will put the amended clause to the vote of the House. The question is :

"That clause 2, as amended, stand part of the Bill."

The motion was adopted.

Clause 2, as amended, was added to the Bill.

CLAUSE 3.

Mr. SPEAKER.—The Hon'ble Minister may move his amendment.

Sri R. M. PATIL.—Sir, I beg to move :

"That at page 5, in line 6, for the words, figures and mark 'the rate of 0.6 per centum', the words, figures and mark 'the rate of 0.4 per centum' shall be substituted."

Mr. SPEAKER.—Amendment moved :

"That at page 5, in line 6, for the words, figures and mark 'the rate of 0.6 per centum', the words, figures and mark 'the rate of 0.4 per centum' shall be substituted."

Sri G. V. Gowda may move his amendment.

Sri G. V. GOWDA.—Sir, I beg to move :

"That at page 5, in line 6, for the words, figures and mark 'the rate of 0.6 per centum', the words, figures and mark 'the rate of 0.3 per centum' shall be substituted."

Mr. SPEAKER.—Amendment moved :

"That at page 5, in line 6, for the words, figures and mark 'the rate of 0.6 per centum', the words, figures and mark 'the rate of 0.3 per centum' shall be substituted."
Sri Sunthankar May move his amendment.

Sri B. R. SUNTHANKAR.—Sir, I beg to move :

"That at page 5, in line 6, for the words, figures and mark 'the rate of 0.6 per centum', the words, figures and mark 'the rate of 0.2 per centum in the City of Bangalore and the City of Hubli-Dharwar and at the rate of 0.1 per centum in other areas' shall be substituted."

Mr. SPEAKER.—Amendment moved :

"That at page 5, in line 6, for the words, figures and mark 'the rate of 0.6 per centum', the words, figures and mark 'the rate of 0.2 per centum in the City of Bangalore and the City of Hubli-Dharwar and at the rate of 0.1 per centum in other areas' shall be substituted."

Sri G. V. GOWDA.—Sir, so far as my amendment is concerned, it seeks to reduce the tax from 0.6 to 0.3 per centum. Since the market value is to be determined by taking the highest value and the lowest value and then dividing and finding out the average value, and then making the assessment, it hits most of the people whose market value of the land is low. Suppose a site in the hind portion costs Rs. 2,000 and the front site costs Rs. 10,000, the market value will be taken as Rs. 12,000, and dividing it by two, the average value will be Rs. 6,000. On the basis of this six thousand rupees, the sites are going to be assessed for purposes of this tax. The man whose property value is actually Rs. 2,000 is going to be taxed on the average value of Rs. 6,000 as well as the man whose site value is Rs. 10,000, on the same average value. There is thus a wide margin of disparity between those people who have land costing less and more. In order to avoid this disparity, it is desirable to bring down the minimum level of the incidence of taxation. I have therefore suggested that at least it may be reduced to fifty per cent in the tax. The same rule applies to the rural areas. It affects most of the small household dwellers. Therefore, it is desirable to reduce it to 0.3 percentum and not levy the rate at 0.4 percentum as stated by the Hon'ble Minister in his amendment.

Sri B. R. SUNTHANKAR.—I seek to move this amendment in order to reduce the incidence of taxation. This is going to be an annual tax. I want to reduce the incidence of taxation and that is why I have proposed .2 per cent instead of .4 percent. For other urban areas I want to reduce it still further because smaller towns and cities do not get the same benefit as bigger towns get. The Land holder or house owner gets the maximum in bigger cities and the same benefit cannot be acquired by house owners in small towns. So, they should be taxed less. That is why I am proposing that this .4 per cent annual taxation will be a heavy burden on the house owners in urban areas and besides this, heavy incidence is likely to lead to increase in rents thereby the middle and lower sections of the society will be affected.

Sri R. M. PATIL.—I beg to oppose both the amendments. So far as the amendment of Sri B. R. Sunthankar is concerned, it is not equitable and it will amount to discrimination. The importance lies in classification of zones and thereafter average market value is taken. It is not the question of taking a village or urban area. It all depends on zones and the average market value. Therefore I am not in agreement with what Sri B. R. Sunthankar has said. I also oppose the amendment of Sri G. V. Gowda because the taxation proposed is to little.

Mr. SPEAKER.—I will but Sri B. R. Sunthankar's amendment to vote :

The question is :

'That at page 5, in line 6, for the words figures and mark "the rate of 0.6 per centum" the words, figures and mark

(Mr. Speaker)

" the rate of 0.2 per centum in the city of Bangalore and the city of Hubli-Dharwar and at the rate of 0.1 per centum in other areas " shall be substituted.'

The amendment was negatived.

Mr. SPEAKER.—Now Sri G.V. Gowda's amendment. The question is:

'That at page 5, in line 6, for the words, figures and mark " the rate of 0.6 per centum" the words, figures and mark " the rate of 0.3 per centum" shall be substituted.'

The amendment was negatived.

Mr. SPEAKER.—The amendment of the Minister. The question is:

'That at page 5, in line 6, for the words, figures and mark " the rate of 0·6 per centum" the words, figures and mark " the rate of 0.4 per centum" shall be substituted.'

The amendments were adopted.

Mr. SPEAKER.—The question is:

" That clause 3, as amended, stand part of the Bill."

The motion was adopted.

Clause 3, as amended, was add to the Bill.

CLAUSES 4 TO 13.

Mr. SPEAKER.—There are no amendments. The question is:

" That clauses 4 to 13, both inclusive, stand part of the Bill."

The motion was adopted.

Clauses 4 to 13, both inclusive, were added to the Bill.

CLAUSE 14.

Mr. SPEAKER.—There is an amendment to clause 14.

Sri B. R. SUNTHANKAR.—I move:

'That at page 11, in sub-clause (1), line 4, for the words " ten years" the words " five years" shall be substituted.'

Mr. SPEAKER.—Amendment moved:

'That at page 11, in sub-clause (1), line 4, for the words " ten years" the words " five years" shall be substituted.'

Sri B. R. SUNTHANKAR.—This Bill proposes to levy the tax in the first instance for ten years and the intention seems to be to revise and still increas the taxation. The taxation seems to be intended for development purposes and to make up the deficit for the Fourth Plan. My intention in moving this amendment is to restrict the levy of this taxation only for five-years during the Fourth Five year Plan period and it should stop with that. Taxation is increasing and we have to share huge burden of taxation every year. Instead of ten years. Instead of ten years I am proposing that the taxation should be only for five years and after that it should be done away with.

Sri R. M. PATIL.—Sir, I oppose it vehemently. The principle that he is enunciating in moving this amendment is fundamentally wrong. It is a measure which is meant to augment the resources. Therefore it cannot be assured at this stage. Like any other tax it is a tax which can be revised only after 10 years.

Mr. SPEAKER.—I will put the amendment to vote :

The question is :

'That page 11, in sub-clause (1), line 4, for the words "ten years" the words "five years" shall be substituted.'

The amendment was negatived.

Mr. SPEAKER.—The question is :

"That clause 14 stand part of the Bill."

The motion was adopted.

Clause 14 was added to the Biil.

5-30 P.M.

Sri R. M. PATIL.—Sir, I beg to move :

'That at page 12 in sub-clause (1) of clause 15, item (i), lines 1 and 2, for the words "in the City of Bangalore and the City of Hubli-Dharwar", the words, figures, letter and brackets "in the areas specified in clause (*a*) of sub-clause (3) of sectional" shall be substituted.'

Mr. SPEAKER.—Amendment moved :

"That at page 12 in sub-clause (1) of clause 15, item (i), lines 1 and 2, for the words "in the City of Bangalore and the City of Hubli-Dharwar", the words, figures, letter and brackets "in the areas specified in clause (*a*) of sub-clause (3) of sectional" shall be substituted.'

Is the Hon'ble Minister saying anything in support of it ?

Sri R. M. PATIL.—Sir, it is very clear.

Mr. SPEAKER.—Then I will put it to the vote The question is :

'That at page 12 sub-clause (1), item (i), lines 1 and 2, for the words " in the City of Bangalore and the City of Hubli-Dharwar " the words, figures, letter and brackets in the areas specified in clause (*a*) of sub-clause (3) of sectional " shall be substituted. '

The amendment was adopted.

Mr. SPEAKER.—The question is :

" That clause 15, as amended, stand part of the Bill. "

The motion was adopted.

CLAUSES 16 TO 27.

Mr. SPEAKER.—The question is :

" That clauses 16 to 27, both inclusive, stand part of the Bill. "

The motion was adopted.

Clauses 16 to 27, both inclusive, were added to the Bill.

CLAUSE 28.

Sri G. V. GOWDA.—Sir, I beg to move :

" That at page 18 in lines 1 and 5, the word 'not' shall be deleted. "

Mr. SPEAKER.—Amendment moved :

" That at page 18, clause 28 in lines 1 and 5, the word 'not' shall be deleted. "

Sri G. V. GOWDA.—Tax is determined on the basis of the market value. For the purposes of determining the tax, the market value is taken into consideration and when the question of acquisition comes, naturally that market value, on the basis of which this tax is assessed, should be taken into consideration. I do not understand why the Government should not rely on the market value that has been determined. It is opposed to cannons of equity and principles of justice. Therefore, it has got to be taken into consideration and the word 'not' has got to be deleted.

Sri R. M. PATIL.—Sir, I am not accepting the amendment. I wish to state that my friend has not properly gone through the clause. Urban land tax will not be taken into account for the purposes of

payment of compensation under any law providing for the acquisition by the State of any land or any rights therein, to which the provisions of article 31A or 31B of the Constitution are applicable. These articles relate to land revenue legislations such as inam abolition, confirmed ownership rights on the tenants, etc. All that Clause 28 seeks to do is to lay down that the urban land tax shall not be deemed to be a part of land revenue for purposes of determining such compensation.

Mr. SPEAKER.—The question is:

"That at page 18 in lines 1 and 5, the word 'not' shall be deleted."

The amendment was negatived.

Mr. SPEAKER.—The question is:

"That clause 28 stand part of the Bill."

The motion was adopted.

Clause 28 was added to the Bill.

CLAUSES 29 TO 31.

Mr. SPEAKER.—The question is:

"That the clauses 29 to 31, both inclusive, stand part of the Bill."

The motion was adopted.

Clauses 29 to 31, both inclusive, were added to the Bill.

CLAUSE 32.

Sri G. V. GOWDA.—Sir, I beg to move:

'That at page 20 in item (g), lines 2 and 3, the words "as the State Government may, by notification, specify" shall be deleted.'

Mr. SPEAKER.—Amendment moved:

'That at page 29 in item (g), lines 2 and 3, the words "as the State Government may, by notification, specify" shall be deleted.'

[MR. DEPUTY SPEAKER in the Chair.]

Sri G. V. GOWDA.—Sir, certain institutions are exempted from being taxed. It is also said that urban lands owned by any school, College or University are sought to be exempted. However, the condition

(SRI G. V. GOWDA)

that is attached to that particular item (*g*) is that the Government must by notification specify such lands; unless there is a notification, they will not be exempted. I do not understand why the Government should take the trouble of notifying all these things, because the assessing authorities will be knowing whether the land is owned by a School or College or University. If he is satisfied that a particular land is owned by the educational institution, he need not assess that particular land. Why should the Government take the trouble of getting all this information and then notify for the information of the pnblic and then give exemption ? *Suo moto*, exemption must be given to all the lands owned by educational institutions. Therefore, I submit that if the Government reserves the powers there will be complications.

†SRI V. S. PATIL (Belgaum-I).— Sir, I would like to say a few words in support of this amendment. The amendment moved by Sri G. V. Gowda appears to be reasonable. In this clause 32, there are sub-clauses upto (*g*) and in the case of all the sub-clauses from (*a*) to (*f*) there is no such thing as the Government may by notification specify. Those lands automaticaliy get the exemption. Then, where is the necessity in the case of Schools, Colleges or Universities for the Government to specify and than give exemption ? It appears that there is some sinister purpose behind this wording. Nowadays many Schools and Colleges are coming up throughout the State or as a matter of fact throughout the whole country. Before giving recognition to Schools or Colleges, the Government, *i.e.*, the Department of Public Instruction has laid down certain rules and regulations, and only if those rules and regulations are followed, they are recognised by the Government either for giving grant or for holding examinations and eligibility of the students from those institutions to other institutions. These things are regulated by the Education Department. When a School or a College get the recognition of the Education Department, where is the necessity for the Government to, come into give exemption under this Act by a notification at all ? So it appears that those institutions which are sponosored by the Ruling Party or by a group which holds the reigns of the Government, will be given the exemption under this wording and the rest of the institutions that will be started by private persons are liable to be taxed. I submit that there is some sinister purpose under which this particular wording has been incorporated in this sub-clause. According to our Constitution, even the Government cannot discriminate against any of such institution. These educational institutions are governed by the Education Department, their rules and regulations and the facilities given to one institution must be given to the others. That is why, I should like to suggest that the power that is to be given to Government for granting exemption is derogatory to the principles of equity under the Constitution. I should therefore support the amendment moved by my friend Sri G. V. Gowda and I hope Government will see the reasonableness and the constitutionality of this amendment and accept it.

†ಶ್ರೀ ಸಿ. ಜೆ. ಮುಕ್ಕಣ್ಣಪ್ಪ.—ಇಲ್ಲಿ ಚಾರಿಟಬಲ್ ಪರ್‌ಪಸ್‌ಗೆ, for sheltering distitutes ಇವರಿಗೆಲ್ಲಾ ಎಗ್ಜಂಪ್‌ಷನ್ ಕೊಟ್ಟಿದ್ದೀರಿ. ಆದರೆ ಯಾರಾದರೂ ನೂರಾರು ಎಕರೆ ಜಮೀನನ್ನು ಇಟ್ಟುಕೊಂಡು ತೆಗೆದುಕೊಂಡು ತಪ್ಪಿಸಿಕೊಳ್ಳಬಹುದು. ಅಲ್ಲದೆ ಇದಕ್ಕಾಗಿ ಸರ್ಕಾರದವರು ನೋಟಿಫಿಕೇಷನ್ ಹೊರಡಿಸಬೇಕಾದು ಅವಶ್ಯಕವಿಲ್ಲ. ಡಿ.ಇ.ಓ. ಗಳಿಗೆ ಅಥವಾ ಡಿ.ಡಿ.ಪಿ.ಐ. ಗಳಿಗೆ ಡಿಕ್ಲರೇಷನ್ ಕೊಟ್ಟರೆ ಸಾಕು. ಇದು ಸರ್ಕಾರಕ್ಕೆ ಬಂದು ಸರ್ಕಾರದಿಂದ ಮತ್ತೆ ನೋಟಿಫಿಕೇಷನ್ ಹೊರಡಿಸುವುದು ಅನಗತ್ಯ. ಸರ್ಕಾರದವರು ನೋಟಿಫಿಕೇಷನ್ ಹೊರಡಿಸುವುದರೊಳಗೆ ನಿಮ್ಮ ಆಫೀಸರ್‌ಗಳು ಅಲ್ಲಿಗೆ ಹೋಗಿ ಟ್ಯಾಕ್ಸ್ ಹಾಕಿ ಅವರುಗಳನ್ನು ಹ್ಯಾರ್ರ್ಯಾಸ್ ಮಾಡುವುದು ಬೇಡ. ಆದುದರಿಂದ ಈ ನೋಟಿಫಿಕೇಷನನ್ನು ಅಪಾಯ್ಡ್ ಮಾಡುವುದು ಒಳ್ಳೆಯದು.

Sri R. M. PATIL.—I oppose this amendment simply on the ground that it is likely to be misused by these institutions.

Mr. DEPUTY SPEAKER.—The question is:

> "That in clause 32 at page 20 in item (*g*), line 2 and 3, the words as the State Government may, by notification, specify" shall be deleted."

The amendment was negatived.

Mr. DEPUTY SPEAKER.—Now, clause 32. The......

Sri V. S. PATIL.—Sir, I want to speak on clause 32 as a whole.

Mr. DEPUTY SPEAKER.—It cannot be done.

Sri V. S. PATIL—Then, I raise a point of order. When the amendment is lost, the clause has to be put to the vote of the House and then we have to say whatever we want to say with regard to the clause. Now, you will have to put this particular clause to the vote of the House and then the discussion will arise.

Mr. DEPUTY SPEAKER.—When the clause is before the House, the amendment is moved and both the clause and the amendment were under discussion, if the hon'ble member did not avail of the opportunity, he cannot do it now.

Sri V. S. PATIL.—The clause was not at all under discussion; only the amendment was under discussion. After the amendment is negatived, the whole clause is before the House and we can speak on it.

Sri C. J. MUCKANNAPPA.—Sir, the amendment was to sub-clause (*d*). So, only she sub-clause was before the House and when the amendment is lost, then the whole clause is put to vote and therefore, we can oppose the whole clause.

Mr. DEPUTY SPEAKER.—How can it be?

†**Sri V. S. PATIL.**—That is the procedure that is being followed not only in this House but in all the legislatures. Whenever an amendment is moved, the merits or demerits of that amendment is discussed and then it is put to vote. After the amendment is accepted or nagatived, the whole clause is put to vote and we have got a right to say something regarding the whole clause. When the amendment is before the House, we cannot refer to the whole clause as such, except the amendment.

Sri ANNA RAO GANAMUKHI.—Sir, in support of the point of order, I refer to rule 89 and the proviso to rule 89.

"The Speaker may, if he thinks fit, put as one question clauses and/or schedules, clauses and/or schedules as amended, as the case may be, together to the vote of the Assembly:

"Provided that if a member requests that any clause or schedule or any clause or schedule as amended, as the case may be, be put separately, the Speaker shall then put the question."

So, the amendment or the clause is certainly for vote and the amendment has been put to vote. Now, the clause has to be put to vote. Suppose, I have not proposed any amendment; I am against the whole clause. The mover of the amendment will speak on his amendment, but I am opposing the whole clause. Therefore, I must be given a chance to oppose it.

Sri C. J. MUCKANNAPPA.—Then again you are going to put it to vote and again it will be defeated.

Sri ANNA RAO GANAMUKHI.—Rule 89, proviso, is very clear and it says that if any member so requests the clause as amended shall be put separately to the vote of the House.

Mr. DEPUTY SPEAKER.—If anybody had anything to say he could have risen and said that he wanted to speak on such and such a clause.

Sri ANNA RAO GANAMUKHI.—That is exactly what he has done.

Mr. DEPUTY SPEAKER.—He has already spoken on that clause.

Sri C. J. MUCKANNAPPA.—That is on the amendment.

Mr. DEPUTY SPEAKER.—The amendment is a part of the clause. He cannot have two chances. When he rose to speak on the amendment he could have spoken on the whole clause also.

Sri K. S. SURYANARAYANA RAO.—The amendment becomes part of the clause only when it is passed by the House. Otherwise the amendment has nothing to do with the clause. So he cannot be said to have spoken on the clause, but only on the amendment.

Sri V. S. PATIL.—I spoke only on the the words "as the Government may by notification specify" and not on the whole clause. I want to speak on the whole clause after the fate of the amendment is decided.

Mr. DEPUTY SPEAKER.—The Hon'ble Member could have spoken on the whole clause itself. There was nothing preventing him from doing it. I cannot give a second chance to the member.

Sri V. S. PATIL.—There is no question of a second chance.

Sri S. M. KRISHNA.—If somebody else wants speak on the clause then you cannot prevent him from speaking. We still have another Six Minutes more. I think the Chair can as we well permit Sri Patil to speak on the clause if he wants to speak.

Mr. DEPUTY SPEAKER.—That he could have done before the amendment was put to vote.

Sri C. J. MUCKANNAPPA.—On three or four occasions in the past also the Speaker has permitted members to speak on the amendment as well as on the clause, separately. That is nothing new.

Sri G. V. GOWDA.—I think Sri Patil may be allowed to speak on the left over portion of the clause.

Sri V. S. PATIL.—To cut short the matter, may I say a few words?

Sri S. V. AGNIHOTRI (Dharwar).—On a point of order. Sir, ಒಮ್ಮೆ ಸ್ಪೀಕರ್ ಸಾಹೇಬರು ಈ ವಿಷಯದ ಮೇಲೆ ರೂಲಿಂಗ್ ಕೊಟ್ಟ ನಂತರ ಪದೇಪದೇ ಮೆಂಬರುಗಳು ಅದನ್ನು ಎತ್ತಿ ಮಾತನಾಡಲಿಕ್ಕೆ ಆಸ್ಪದವಿದೆಯೇ ?

Sri C. J. MUCKANNAPPA.—There is already a point of order raised by Sri Anna Rao and it is not yet disposed of. When that is pending, how can there be another point of order?

Sri K. S. SURYANARAYANA RAO.—Under the proviso to rule 89 if a member requests the Speaker to permit him to speak on the clause, as amended, then the Speaker may permit him to speak.

Mr. DEPUTY SPEAKER.—At what stage?

Sri G. V. GOWDA.—When it is to be put to vote.

Mr. DEPUTY SPEAKER.—Now the amendment is already put to vote. He could have spoken on the clause before it was put to vote.

Sri V. S. PATIL.—If we look to the precedents when Bills are passed, usually the Speaker puts the amendments for the consideration of the House first. If the amendment is carried or lost, then the Chair puts the clause as it is or as amended as the case may be, before the House.

Mr. DEPUTY SPEAKER.—The clause is already before the House. Without the clause the amendment cannot be before the House.

† Sri V. S. PATIL.—You can refer to any Bill that has been passed in this House and you will find that this procedure is followed. The amendment to the clause is first moved and then the Speaker says that the amendment is before the House and not the clause and then the amendment is discussed. You can refer to the official records and you will find the Speaker saying that amendment so and so to and so is before the House. That is the procedure. When the amendment is lost then the Chair says that the amendment is lost and the clause is before the House and that stage all members who want to address on the particular clause have got a right to a right to say something on the clause and if that right is denied my submission is that our rights as members are being denied and this seems to be a new procedure that is being introduced.

6-00 P.M.

Mr. DEPUTY SPEAKER.—Does it mean that the amendment is before the House without the clause being before the House?

Sri V. S. PATIL.—If you look into the official record you will find that the Speaker clearly says that the amendment is before the House and not the clause.

Sri C. J. MUCKANNAPPA.—This is a new precedent that is being created and so let us not be in a haste. You can take this us tomorrow. It will be seen that the amendment moved is not for the entire clause but only to a certain portion of it.

Sri S. SIVAPPA.—Sir, let us now rise and meet tomorrow.

Mr. DEPUTY SPEAKER.—There is not much left; let us finish it now.

Sri G. MARULAPPA (Kadur).—You cannot continue the House now ; let us meet tomorrow.

† Sri V. S. PATIL.—Sir, the point that is being discussed under the point of order is a very important point which goes to the root of the rights of members to speak on this clause. So, I request you not to hurry up with your decision because that decision will be binding upon us and upon the whole House. So, before giving that decision, I requst you to go through the previous procedures and give a considered opinion on this point. This is a decision which will have a far-reaching consequence on every Bill that will be coming before this House in the future. So, please reserve your ruling till tomorrow or the day after and after fully considering the whole thing, you can give a ruling. Please do not give a ruling hurriedly at the instance of the officials in this House. I do not say that the officials are wrong, but let us consider this over again and not do anything hurriedly which will affect in future our rights. I have become impatient because the time is up. Five Minutes more have elapsed ; we are not expected to sit beyond 6 p.m.

Mr. DEPUTY SPEAKER.—As regards the point raised by some members that only the amendment and not the clause was before the House, that is not right. The clause was before the House and then the amendment was moved. That is the correct position. Regarding the opportunity for members to speak on the whole clause, I will give more opportunity. As regards this matter, my ruling is clear. The whole clause is before the House and not only the amendment. The House will now rise and meet tomorrow at 8-30 A.M.

The House adjourned at Ten Minutes past Six of the Clock to meet again at Thirty Minutes past Eight of the Clock on Saturday, the 26th February 1966.

WD 6239—GPB—500—20-4-1966